NHamp
352.07
N43
1975

Annual Report

Town of
NELSON
New Hampshire

1975

UNIVERSITY OF NEW HAMPSHIRE
LIBRARY

ANNUAL REPORTS

OF THE

TOWN OFFICERS

AND

Inventory of Ratable Property

OF

NELSON, N. H.

FOR THE YEAR ENDING

DECEMBER 31, 1975

SENTINEL PRINTING COMPANY, INC. KEENE, N.H. 1976

INDEX

-TOWN-

Analysis of Estimated Town Charges for 1976	10
Appropriations and Taxes Assessed	20
Balance Sheet	18
Budget	11
Cemetery, Board's Report	35
Certificate, Auditor's	88
Certificate, Selectmen's	88
Comparative Statement	14
Fire Department Report	39
Inventory, Resident and Non-Resident	46
Library, Librarian's Report	33
Library Trustees' Report	32
Minutes of Town Meeting March 4, 1975	69
Planning Board Report	40
Police Department Report	38
Rescue Squad Report	41
Residents' Tax for 1975	43
Road Agent's Report	29
Schedule of Town Property	28
Selectmen's Report	4
State Auditor's Report	77
Summary Inventory of Valuation	21
Tax Collector's Report	22
Town Clerk's Report	37
Town Officers	3
Town Treasurer's Report	27
Trust Funds, Report of Trustees	36
Vital Statistics	42
Warrant--1976	5

-SCHOOL DISTRICT-

Administrative Salaries	99
Administrators' Report	110
Balance Sheet	106
Budget Summary	100
Certificate of Audit	109
Detailed Expenditures	103
Detailed Receipts	108
Financial Report	102
Minutes	93
Officers, Teachers and Employees	90
Treasurer's Report	109
Warrant	91

TOWN OFFICERS

SELECTMEN:

Barry B. Tolman	Term expires 1976
Theresa M. Upton	Term expires 1977
Bernie H. Pierce	

MODERATOR: John R. Bradshaw

TOWN CLERK: Charlotte H. Pratt

TAX COLLECTOR: Sidney F. Partridge

TREASURER: Florence B. Tolman

ROAD AGENT: Claude W. Hutchins

POLICE OFFICER: Kenneth B. Balch

CONSTABLE: Frank E. Upton, Jr.

HEALTH OFFICER: Bradley Pratt, Sr.

FIRE CHIEF: Raymond G. Huber

CIVIL DEFENSE DIRECTOR: Dean Huber

SEXTON: Winston H. French

AUDITOR: Peter Parker

TRUSTEES OF TRUST FUND:
(as such, members of Cemetery Board)

Helen B. Towne	Term expires 1976
Dorothy M. French	Term expires 1977
Frances B. Tolman	Term expires 1978

CEMETERY BOARD (2 year terms)

Winston H. French	Term expires 1976
Roger M. Tolman	Term expires 1977

TRUSTEES OF LIBRARY:

Permanent: (Dorothy M. French, Henry M. Fuller, Mildred Quigley)

Carol Steuart	Term expires 1976
Frances B. Tolman	Term expires 1977
Marian E. Bingham	Term expires 1978

REPORT OF SELECTMEN

The end of 1975 has found us more than half way through our reappraisal program. For the first time in Nelson's history, we will have complete measurements, specifications and other factual data of all our buildings on file for appraisal use. This has been the bulk of our reappraisal work so far. This upcoming year, we will be working with the new State of New Hampshire Property Appraisal Manual, to actually establish assessment values for these buildings. We hope this coming year will complete our reappraisal.

The Tax Map is well underway and a copy of the map showing work that has been done to date will be on display at the Town Hall on Town Meeting evening. This is a continuing project, to be completed by 1980, and we again ask for any additional information that any of you may have.

The unfortunate circumstances of having Selectmen over the years who have not been qualified bookkeepers has resulted in a sizeable accumulated deficit. This year, the State was unwilling to give us our annual tax rate without first auditing our books--and our bookkeeping system. As you all now know, we have been operating on deficit spending for some time, and this must be made up over the next several years. Also, many errors and inefficiencies in our bookkeeping system were pointed out to us. The auditors suggestions are printed elsewhere in this Town Report.

Our own suggestion is to operate on a system similar to Harrisville's where the Selectmen have appointed a competent bookkeeper for a fixed annual fee. (See Article 43). Hopefully we will be able to find someone who will be willing to keep the job for a number of years, thus creating efficiency and continuity, and lessening the work load now carried by the Selectmen.

It has been a rough year, but with the reassessment well underway, and with the hope of some help with the books, we feel that the coming year will be a little brighter.

Respectfully submitted,

BARRY TOLMAN
THERESA M. UPTON
BERNIE H. PIERCE

THE STATE OF NEW HAMPSHIRE

NELSON TOWN WARRANT

TO THE INHABITANTS of the Town of Nelson, in the County of Cheshire, State of New Hampshire, qualified to vote in Town affairs:

YOU ARE HEREBY NOTIFIED to meet in the Town Hall in said Nelson on Tuesday, the 2nd day of March, at 7:00 of the clock in the afternoon to act upon the following articles:

ARTICLES OF A GENERAL NATURE

1. To choose necessary Town Officers for the year ensuing.

2. To see if the Town will vote to raise the sum of $17,010.00 to defray Town Charges for the year ensuing.

3. To see if the Town will authorize the Selectmen to borrow on the credit of the Town in anticipation of taxes for the year 1976.

4. To see if the Town will authorize the Selectmen to sell at public auction to any proper buyer any and all parcels of property conveyed to the Town by the Tax Collector or other deeds and to execute, acknowledge, and deliver appropriate deeds thereof.

5. To see if the Town will vote to authorize the Selectmen to accept gifts and/or Federal or State Aid in the name of the Town of Nelson.

6. To see if the Town will authorize the Selectmen to receive monies from the State under the Highway Grant, these monies to be used to supplement Summer and Winter Road Maintenance.

7. To see if the Town will vote to raise the sum of $1,568.00 for the support of the Town Library.

8. To see if the Town will vote to raise the sum of $125.00 to help defray necessary and proper expenses of the Old Home Day; the sum of $175.00 for the same purpose of Memorial Day.

9. To see if the Town will vote to raise the sum of $150.00 for the care of the Town Common.

10. To see if the Town will vote to raise the sum of $1,100.00 for the maintenance of the Cemetery.

11. To see if the Town will vote to raise the sum of $340.00 as its fair share of the operating expenses of the Cheshire Hospital.

12. To see if the Town will vote to raise and appropriate the sum of $195.50 as its fair share of the operating costs of the North Cheshire Home Health Services.

13. To see if the Town will vote to raise and appropriate the sum of $195.50 as its fair share of the operating costs of the Monadnock Family Mental Health Services.

14. To see if the Town will vote to raise and appropriate the sum of $268.60 as the Town's share for the Southwestern New Hampshire Regional Planning Commission.

15. To see if the Town will vote to raise the sum of $251.00 for the support of the Monadnock Region Association.

16. To see if the Town will vote to raise the sum of $25.00 for the proper expenses of the Nelson Board of Adjustment and the administration of the Nelson Land Use Plan.

17. To see if the Town will vote to raise and appropriate the sum of $50.00 for the proper expenses of the Nelson Conservation Commission.

ARTICLES DEALING WITH PROTECTION

18. To see if the Town will vote to raise the sum of $500.00 for rubbish disposal.

19. To see if the Town will vote to raise the sum of $50.00 for Civil Defense purposes.

20. To see if the Town will vote to raise the sum of $1,000.00 for the proper expenses of the Police Department.

21. To see if the Town will vote to raise the sum of $1,250.00 for the maintenance of the Fire Department.

22. To see if the Town will vote to raise and appropriate the sum of $100.00 to pay for damages done by dogs.

23. To see if the Town will vote to raise and appropriate the sum of $500.00 for the purpose of renovating the all wheel drive fire tanker to serviceable condition.

24. To see if the Town will vote to raise and appropriate the sum of $1,000.00 for the purchase of a new radio for the Fire Department. Note: the Town expects to receive matching funds; if these funds are available, the cost to the Town will be $500.00.

25. To see if the Town will vote to raise and appropriate the sum of $618.00 as a subsidy for Ambulance Service for the ensuing year, March 15, 1976 to March 15, 1977, it being understood that townspeople will still be charged for individual calls.

26. To see if the Town will vote to raise and appropriate the sum of $304.20 to buy equipment for the Nelson Rescue Squad. It being understood that $152.10 is to be paid through State matching funds and $152.10 to be paid by the Nelson Rescue Squad through donations.

ARTICLES DEALING WITH ROADS

27. To see if the Town will vote to raise the sum of $31,400.00 for the maintenance and repair of the roads and bridges.

28. To see if the Town will vote to raise the sum of $2,000.00 to crush gravel.

29. To see if the Town will vote to raise the sum of $14,000.00 for General Highway expenses - gas, repairs and supplies.

30. To see if the Town will vote to raise the sum of $495.06 as its share of the TRA construction costs, the State's share being $3,300.41.

31. To see if the Town will vote to raise a sum of $1,500.00 to be added to the Capital Reserve Fund, it being understood that no withdrawals may be made from this Fund except by vote of the Town for purchase of road equipment and upon recommendation by the Town Equipment Committee. (This committee includes the Selectmen, Road Agent, Frank Upton, Jr., Lawrence McClure, Jr., John Bunce.)

32. To see if the Town will vote to authorize the Selectmen to withdraw a sum not exceeding $5,000.00 from the Capital Reserve Fund to be used for the purpose of a

body sander.

33. To see if the Town will vote to raise and appropriate the sum of $2,000.00 to improve a stretch of road going from Apple Hill Camp to the Zeller property.

ARTICLES OF A SPECIAL NATURE

34. To see what sum of money the Town will vote to raise and appropriate to add to the Dump Capital Reserve Fund, it being understood that no withdrawals may be made from this Fund except by a vote of the Town.

35. To see if the Town will vote to raise the sum of $1,000.00. This sum to be held in a Special Reserve Fund for the renovation or remodeling of the Town Hall and/or the Old Schoolhouse, it being understood that no withdrawals may be made from the Fund except by a vote of the Town.

36. To see if the Town will vote to raise and appropriate a sum not to exceed $1,500.00 for the Reassessment of the Town.

37. To see if the Town will vote to raise and appropriate a sum not to exceed $1,000.00 for a property map of the Town, the next step toward meeting the 1980 State deadline for a Tax Map of each town.

38. To see if the Town will vote to authorize the Selectmen to withdraw from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budget appropriations in the amount indicated; and further to authorize the Selectmen to make pro-rate reductions in the amounts if estimated entitlements are reduced or take any other action thereto;

Appropriation	Amount	Related Article
Highway Maintenance	$11,000.00	27

39. To see if the Town will vote to raise and appropriate the sum of $3,000.00 to help make up a deficit in our budget. (Total deficit being approximately $16,000.00.)

40. To see if the Town will vote to raise and appropriate the sum of $2,817.15 to cover the cost of the State Audit.

41. To see if the Town will vote to accept the sum of $150.00 as a trust fund from Neal and Harriet Perkins,

the interest thereon to be used for the perpetual care of lots in the Cemetery.

42. To see if the Town will vote to adopt the Provisions of RSA 72:62 for property tax exemption on real property equipped with a solar energy heating or cooling system. This exemption shall be in an amount equal to 100% of the value of the solar heating or cooling system. This exemption would be in effect for a period of ten years from date of installation.

43. To see if the Town will vote to authorize the Selectmen to appoint a qualified bookkeeper to do all of the routine bookkeeping on a regular basis for a fixed sum of money, and to see what sum of money the Town will vote to raise to pay such a bookkeeper.

44. To see if the Town feels that a relocation of the present Route 9 around Granite Lake is necessary.

45. To see if the Town will vote to send representatives to the Democratic and Republican National Conventions.

46. To see if the Town will vote to accept the resolutions and changes to the State Constitution adopted at the recent Constitutional Convention.

47. To transact any other business or discuss other Warrant proposals as they may legally be brought before the meeting.

Given under our hands and seal this 16th day of February in the Year of Our Lord, nineteen hundred and seventy-six.

BARRY TOLMAN
THERESA M. UPTON
BERNIE H. PIERCE
Selectmen, Town of Nelson

A true copy of Warrant attest:

BARRY TOLMAN
THERESA M. UPTON
BERNIE H. PIERCE
Selectmen, Town of Nelson

ANALYSIS OF ESTIMATED TOWN CHARGES FOR 1976

(Article 2)

(A)	Town Officers' Salaries	
	Selectman No. 1	$ 400.00
	Selectman No. 2	300.00
	Selectman No. 3	200.00
	Moderator	20.00
	Town Clerk	200.00
	Tax Collector	750.00
	Treasurer	175.00
	Police Officer	75.00
	Constable	75.00
	Chief, Fire Department	100.00
	Auditor	75.00
	TOTAL (A)	$ 2,370.00
(B)	Town Officers' Expenses	
	Telephone	$ 500.00
	Dog Tags	10.00
	Association dues and expenses	500.00
	Surety Bonds	160.00
	Registry of Deeds	50.00
	Publishing Town Reports	1,200.00
	Auto Fees	500.00
	Clerical Help	1,000.00
	TOTAL (B)	$ 3,920.00
(C)	Miscellaneous	
	Town Hall and Other Buildings	$ 4,000.00
	Street Lighting	225.00
	Election Expenses	700.00
	Health Officer	25.00
	Health Officer's Equipment Expenses	50.00
	Insurance	2,400.00
	Old Age Assistance	1,000.00
	Damages and Legal Expenses	500.00
	Interest (Short Term Notes)	2,000.00
	Town Poor	100.00
	Vital Statistics	20.00
	TOTAL (C)	$11,020.00
TOTAL ARTICLE 2		$17,310.00

SOURCES OF REVENUE

	Estimated Revenue Previous Year 1975	Actual Revenue Previous Year 1975	Estimated Revenue Fiscal Year 1976
From State:			
Interest & Dividends Tax	$ 5,937.43	$20,506.41	$20,500.00
Savings Bank Tax	526.85	535.59	540.00
Meals & Rooms Tax	2,124.75	2,449.36	2,450.00
Highway Subsidy	6,303.66	6,288.78	6,246.92
Forest Fire		9.20	
Reim. A/C Business Profits Tax	175.00	111.00	111.00
Duncan Fund	2,147.18	2,128.61	1,647.90
From Local Sources:			
Dog Licenses	162.40	131.80	140.00
Motor Vehicle Permits	5,806.24	6,041.12	6,000.00
Interest on Taxes & Deposits		539.93	550.00
Income from Trust Funds		1,958.93	1,950.00
Withdrawal Capital Reserve Funds			5,000.00
National Bank Stock Taxes		6.30	6.30
Resident Taxes Retained	2,420.00	2,030.00	2,470.00
Normal Yield Taxes Assessed	200.00	131.85	200.00
Rent of Town Property	75.00	30.00	30.00
Cemetery Board		4,945.58	200.00
Highway Department		621.59	
Florence Tolman(Treas.)		.98	
From Federal Sources:			
Revenue Sharing	7,606.00	7,050.00	11,000.00
Total Revenues From All Sources Except Property Taxes	$33,484.51	$55,517.03	$59,042.12
Amount to be Raised by Property Taxes	19,874.38	16,546.98	29,762.69
Total Revenues	$53,358.89	$72,064.01	$88,804.81

APPROPRIATIONS

	Appropriations Previous Year 1975	Actual 1975	Estimated 1976
General Government:			
Town Officers' Salaries	$2,220.00	$ 2,220.00	$ 2,470.00
Town Officers' Expenses	3,000.00	5,750.93	3,920.00
Election & Registration Expenses	500.00	212.12	700.00
Town Hall and Other Buildings	2,800.00	5,566.78	4,000.00
Budget Deficit $3,000.00 Audit $2,817.15			5,817.15
Protection of Persons & Property:			
Police Department	500.00	304.12	1,000.00
Fire Department	1,000.00	1,176.04	1,250.00
Insurance	2,300.00	2,000.00	2,400.00
Planning & Zoning	50.00		318.60
Damages & Legal Expense	500.00	200.00	500.00
Civil Defense	50.00		50.00
Health Dept.:			
Inc. Hospitals & Ambulance	725.00	362.00	1,350.00
Vital Statistics	10.00	6.75	10.00
Town Dump & Garbage Removal	1,000.00	1,000.00	500.00
Highways & Bridges:			
Town Maintenance-- Summer & Winter	14,000.00	23,453.12	31,400.00
Street Lighting	150.00	211.69	225.00
General Expenses of Highway Department	11,000.00	14,218.57	14,000.00
Town Road Aid	500.89	1,842.56	495.06
Libraries:	1,553.00	1,553.00	1,568.00
Public Welfare:			
Town Poor	100.00	297.00	400.00
Old Age Assistance	1,000.00	288.00	1,000.00
Patriotic Purposes:			
Memorial Day, Etc.	250.00	289.20	300.00
Recreation:	150.00	45.00	150.00
Public Service Enterprises:			
Cemeteries	350.00	350.00	1,300.00
Advertising & Regional Associations	400.00	389.60	681.00

Debt Service:			
Interest on Temporary Loans	1,400.00	1,727.53	2,000.00
Capital Outlay:			
Sander			5,000.00
Reassessment	1,000.00	1,750.00	1,500.00
Tax Map	1,000.00	1,000.00	1,000.00
Fire Pump	850.00	850.00	
Payment to Capital Reserve Funds:			
Highway Equipment	3,000.00	3,000.00	1,500.00
Dump	1,000.00	1,000.00	1,000.00
Town Hall and/or Schoolhouse	1,000.00	1,000.00	1,000.00
Total Appropriations	$53,358.89	$72,064.01	$88,804.81

TOWN OF NELSON

General Fund

Comparative Statement of Appropriations and Expenditures

Fiscal Year Ended December 31, 1975

	(Assets) & Appropriations Forwarded From 1974	Appropriations 1975	Appropriations From Revenue Sharing 1975
General Government:			
Town Officers' Salaries		$ 2,220.00	
Town Officers' Expenses	$ 190.01	3,000.00	
Election and Registration Expenses		500.00	
Town Hall and Other Town Buildings	67.55	2,800.00	$ 500.00
Protection of Persons and Property:			
Police Department	8.00	500.00	
Fire Department	46.90	1,000.00	
Insurance		2,300.00	
Planning and Zoning		50.00	
Civil Defense		50.00	
Bounties			
Health and Sanitation:			
Health Department, Including Hospital		725.00	
Dump and Garbage Removal	500.00	440.00	1,000.00
Vital Statistics		10.00	
Highway and Bridges:			
Town Road Aid		500.89	
Town Maintenance	529.10	14,000.00	
Highway Subsidy			
Duncan Fund			
General Expense of Highway Department	31.76	11,000.00	1,500.00
Street Lighting		150.00	
Libraries:		553.00	1,000.00
Public Welfare:			
Old Age Assistance		1,000.00	
Town Poor		100.00	
Patriotic Purposes:			
Memorial Day		250.00	
Recreation:			
Parks and Playground		150.00	
Nelson Baseball Association			($200.00 disallowed by state)

Receipts and Reimbursements	Total Amount Available	Expenditures 1975	Balances Unexpended	Balances Overdrafts	(Assets) & Appropriations Forwarded To 1976
	$ 2,220.00	$ 2,220.00			
	3,901.01	5,750.93		$ 1,849.92	
	500.00	212.12	$ 287.88		
	3,367.55	5,566.78	500.00	2,699.23	
	508.00	304.12	203.88		
	1,046.90	1,176.04		129.14	
	2,300.00	2,000.00	300.00		
	50.00		50.00		
	50.00		50.00		
		6.00		6.00	
	725.00	362.00	363.00		$ 340.00
	1,940.00	1,000.00	940.00		
	10.00	6.75	3.25		
$1,319.19	1,820.08	1,842.56		22.48	
6,328.49					
2,145.50	23,003.09	23,453.12		450.03	
	12,531.76	14,218.57		1,686.81	
	150.00	211.69		61.69	
	1,553.00	1,553.00			
	1,000.00	288.00	712.00		
	100.00	297.00		197.00	
	250.00	289.20		39.20	
	150.00	45.00	105.00		
			200.00		

General Fund Comparative Statement continued

	(Assets) & Appropriations Forwarded From 1974	Appropriations 1975	Appropriations From Revenue Sharing 1975
Cemeteries:		$ 350.00	
Unclassified:			
Damages and Legal Expenses		500.00	
Advertising and Regional Expenses		400.00	
Taxes Bought by Town			
Debt Service:			
Bond and Debt Retirement Tax			
Tax Anticipation Notes			
Interest on Debt:			
Tax Anticipation Notes		1,400.00	
Long Term Debt			
Capital Outlay:			
Fire Pump - Article 21			$ 850.00
Reassessment - Article 32			1,000.00
Tax Map - Article 33			1,000.00
Payments to Capital Reserve Fund:			
Highway Equipment		3,000.00	
Dump		1,000.00	
Town Hall/Schoolhouse Renovation Fund		1,000.00	
Totals a/c Town Appropriations	$ 1,373.32	$ 48,948.89	$6,850.00
Payments to Other Governmental Divisions:			
School District Tax	69,716.63	115,924.19	
County Tax		12,207.30	
Overlay (Abatements & Refunds)		4,571.63	
	$71,089.95	$181,652.01	$6,850.00
Transfers from General Account to Revenue Sharing			
Total Expenditures			

Receipts and Reimbursements	Total Amount Available	Expenditures 1975	Balances Unexpended	Balances Overdrafts	(Assets) & Appropriations
	$ 350.00	$ 350.00			
	500.00	200.00	$ 300.00		
	400.00	389.60	10.40		
		3,957.88		$ 3,957.88	
		53.00		53.00	
		80,000.00			
	1,400.00	1,727.53		327.53	
	850.00	850.00			
	1,000.00	1,750.00		750.00	
	1,000.00	1,000.00			
	3,000.00	3,000.00			
	1,000.00	1,000.00			
	1,000.00	1,000.00			
$9,793.18	$ 67,676.39	$156,080.89	$ 4,025.41	$12,229.91	$ 340.00
	185,640.82	95,981.38	89,659.44		89,924.19
	12,207.30	12,207.30			
	4,571.63	1,024.02	3,547.61		
$9,793.18	$270,118.62	$265,293.59	$97,232.46	$12,229.91	$90,264.19
		4,391.07			
		950.00			
		$270,634.66			

TOWN OF NELSON
General Fund

Comparative Balance Sheets
As of December 31, 1975

ASSETS

Cash:		
In Hands of Treasurer		
Keene National Bank (checking account)	$39,383.34	
Cheshire County Savings Bk. (Revenue Sharing)	11,308.71	
		$ 50,692.05
Accounts Receivable (TRA)		45.50
Capital Reserve Funds (contra)		
Road Equipment	$24,278.28	
Dump	4,392.49	
Town Hall/Schoolhouse Renovation Fund	1,005.23	
		29,676.00
Unredeemed Taxes		
Levy of 1974	$3,806.46	
Levy of 1973	2,714.55	
		6,521.01
Uncollected Taxes		
Levy of 1975 (property)	$15,225.11	
Levy of 1975 (resident)	480.00	
Levy of 1975 (yield)	69.16	
		15,774.27
Total Assets		$102,708.83

TOWN OF NELSON
General Fund

Comparative Balance Sheets
As of December 31, 1975

LIABILITIES

Special Appropriations Forwarded		
Article 10 Cheshire Hospital		$ 340.00
Withholding Tax Deduction Payable		551.80
Unencumbered Revenue Sharing		11,308.71
Amount Due State of New Hampshire		
2% Bond and Debt Retirement Tax Collected - not remitted	$73.91	
Uncollected	11.53	
		85.44
Capital Reserve Funds (contra)		29,676.00
School District Tax Payable (Balance for Fiscal Year ending 6-30-76)		89,924.19
Total Liabilities		$131,886.14
Current Deficit		(29,177.31)
Total Liabilities & Current Deficit		$102,708.83

Changes in Financial Condition

Net Debt December 31, 1975	$29,177.31
Net Debt December 31, 1974 (revised)	11,783.43
Increase in Net Debt	$17,393.88

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED FOR THE YEAR 1975

Total Town, School & County Appropriations		$162,932.50
Less Estimated Credits		33,484.51
		$129,447.99
Deduct: Reimbursement a/c Property Exempted 1970 Special Session		274.00
		$129,173.99
War Veterans Credits	$2,418.76	
Overlay	4,571.63	
		6,990.39
Gross Property Taxes		$136,164.38
Veterans Credits Deducted		2,418.76
Net Property Tax Commitment		$133,745.62

SUMMARY INVENTORY OF VALUATION

1975

	Resident	Non-Resident
Land	$ 604,717.00	$1,734,614.00
Buildings	1,736,252.00	1,378,476.00
Housetrailers, mobile homes and travel trailers	29,832.00	3,705.00
Boats and Launches	5,825.00	6,375.00
Public Utilities		150,000.00
	$2,376,626.00	
Less Resident Exemption: R.S.A. 72:39	23,200.00	
Total Valuations	$2,353,426.00	$3,273,170.00

Net Valuation on which tax is computed $5,626,596.00

Tax rate per $100.00 valuation is $2.42

Note: Veteran's exemption in the amount of $2,418.00 has been deducted from actual taxes assessed.

REPORT OF TAX COLLECTOR

SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES
LEVY OF 1975

-DR.-

Taxes Committed to Collector:		
Property Taxes	$133,744.86	
Resident Taxes	2,580.00	
Yield Taxes	380.79	
National Bank Stock Taxes	6.30	
Total Warrants		$136,711.95
Added Taxes:		
Property Taxes	$135.52	
Resident Taxes	10.00	
		145.52
Interest Collected on Delinquent Property Taxes		3.73
Penalties Collected on Resident Taxes		26.00
TOTAL DEBITS		$136,887.20

-CR.-

Remittances to Treasurer:		
Property Taxes	$118,323.73	
Resident Taxes	2,030.00	
Yield Taxes	311.63	
National Bank Stock Taxes	6.30	
Interest Collected	3.73	
Penalties on Resident Taxes	26.00	
		$120,701.39
Abatements Made During Year:		
Property Taxes	$331.54	
Resident Taxes	80.00	
		411.54
Uncollected Taxes, December 31, 1975: (as per Collector's List)		
Property Taxes	$15,225.11	
Resident Taxes	480.00	
Yield Taxes	69.16	
		15,774.27
TOTAL CREDITS		$136,887.20

SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES
LEVY OF 1974

-DR.-

Uncollected Taxes, As of January 1, 1975:		
Property Taxes	$7,530.25	
Resident Taxes	480.00	
Yield Taxes	131.85	
		$8,142.10
Added Taxes:		
Property Taxes		473.86
Interest and Costs Collected on Delinquent Property Taxes		411.73
Penalties and Costs Collected on Resident Taxes		48.70
TOTAL DEBITS		$9,076.39

-CR.-

Remittances to Treasurer During Fiscal Year Ended December 31, 1975:		
Property Taxes	$7,717.01	
Resident Taxes	440.00	
Yield Taxes	131.85	
Interest and Costs Collected During Year	411.73	
Penalties and Costs on Resident Taxes	48.70	
		$8,749.29
Abatements Made During Year:		
Property Taxes	$287.10	
Resident Taxes	40.00	
		327.10
TOTAL CREDITS		$9,076.39

SUMMARY OF TAX SALES ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1975

-DR.-

	Tax Sales on Account of Levies of: 1974	1973	1972
(a) Balance of Unredeemed Taxes January 1, 1975		$2,714.55	$125.12
(b) Taxes Sold to Town During Current Fiscal Year	$3,957.88		

Interest Collected After Sale	3.26		29.51
Redemption Costs	8.00		9.00
TOTAL DEBITS	$3,969.14	$2,714.55	$163.63
	-CR.-		
Remittances to Treasurer During Year:			
Redemptions	$ 151.42		$125.12
Interest & Costs After Sale	11.26		38.51
Unredeemed Taxes- December 31, 1975	3,806.46	$2,714.55	
TOTAL CREDITS	$3,969.14	$2,714.55	$163.63

UNREDEEMED TAXES FROM TAX SALES
DECEMBER 31, 1975

	Levies of: 1974	1973
Colony, John J. Jr. & Charles	$ 399.26	
Granite Lake Realty Corp.	2,860.04	$2,569.88
Hutchins, Walter & Agnes Z.	167.80	144.67
Nelson Estates, Inc.	192.71	
Timberview Associates	186.65	
	$3,806.46	$2,714.55

UNCOLLECTED TAXES AS OF DECEMBER 31, 1975
LEVY OF 1975

RESIDENT:	PROPERTY	RESIDENT	YIELD
Adams, Timothy		$ 10.00	
Aron, Charles & Ellen		20.00	
Bernau, Hope		10.00	
Biggio, John		10.00	
Brown, Gerald I.		10.00	
Buffum, Richard L. & Jerilyn		20.00	
Chase, Philip S. & Nancy A.	$ 31.65	20.00	
*Collins, Maurice W. Jr.	323.31	10.00	
Croce, Michael & Joan		20.00	
Curtis, Robert A.	146.41	10.00	
Danner, Sue E.		10.00	
Donahue, Neil		10.00	
Dunton, Josephine A.	87.97		
Foster, Heirs of Alfred D.	522.72		
*Fauteaux, Edward W. & Lynda D.		20.00	
Goldin, Mark		10.00	

Howard, Douglas & Sara L.		20.00	
Hutchins, Beverly J.		10.00	
Hutchins, Claude W. Jr., & Cynthia J.		20.00	
Hutchins, Clyde W. & Brenda M.	260.97		
Hutchins, Victor R. & Sandra		20.00	
Hutchins, Walter & Agnes Z:			
Walter & Agnes Z. $98.01			
Beverly J. 12.10			
Victor R. 65.34			
	175.45		
King, Robert		10.00	
Lape, Elizabeth B.		10.00	
Martin, Leslie W. & Wendy		20.00	
McMahon, Patricia J.		10.00	
Miner, Barry L.		10.00	
Moyne, David		10.00	
*Murdough, Theodore F. & Dorothy		20.00	$69.16
Pearce, Carol		10.00	
Quigley, Kevin		10.00	
Quigley, Mildred G.	68.58		
Quigley, Terrence G. & Martha L.	25.21	20.00	
Quigley, Thomas		10.00	
Sickel, Timothy D.		10.00	
Sloan, Harry 3rd		10.00	
Thomas, Russell S. & Margie C.	61.10		
Tolman, Ethan C. & Pamela J.	639.58	20.00	
*Tolman, Newton F. & Janet P.	1,248.82		
Upton, Frank E. Jr.	1.21	10.00	
Upton, Heirs of Frank E. Sr.	1,864.61		
Ventura, Carol		10.00	
Warner, John E. & Mildred L.	48.40	20.00	
RESIDENT TOTALS	$5,505.99	$480.00	$69.16

*Denotes payment between Jan. 5, & Jan. 18, 1976

NON-RESIDENT	PROPERTY
*Banks, Robert A. & Martha E.	$ 170.61
Brooks & Amlaw, Inc.	1,247.51
Brown, Hugh	6.05
Colony, John J. Jr. & Charles	560.23

*deMartelly, John Michael; Bergman, Dorothy deMartelly & Geraci, Johann deMartelly	90.75	
*Duhamel, Edward J. & Jeanine A.	24.20	
Ferguson, Ronald R. & Sandra H.	486.42	
Granite Lake Realty Corp.	2,741.14	
Hall, Jonathan & Virginia	145.20	
Hograf, Eugene B.	20.69	
*Kursh, Charlotte A.	575.96	
Lucius, Robert H. & Flora Z.	540.15	
*McKie, Theodore C. & Madelyn C.	24.20	
*Miller, Mark Channing et el	2,764.85	
Nelson Estates, Inc.	24.20	
*Patterson, Franklin K.	9.68	
Stockwell, Sidney W. & Marianna	80.01	Bal.
Timberview Associates	46.58	
Tribble, Robert F.	34.85	
Tri-Town Realty Co.	125.84	
NON-RESIDENT TOTAL	$9,719.12	

*Denotes payment between Jan. 5, & Jan. 18, 1976

SUMMARY OF UNCOLLECTED TAXES
LEVY OF 1975

	PROPERTY	RESIDENT	YIELD
RESIDENT	$ 5,505.99	$480.00	$69.16
NON-RESIDENT	9,719.12		
TOTAL UNCOLLECTED - LEVY OF 1975	$15,225.11	$480.00	$69.16

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of December 31, 1975, on account of the tax levy of 1975, is correct to the best of my knowledge and belief.

SIDNEY F. PARTRIDGE,
Tax Collector

Audited
PETER PARKER, JR.
Town Auditor
Town of Nelson, 1/18/76

REPORT OF TOWN TREASURER

Receipts

From Local Taxes		$129,776.99
Loans		80,000.00
State and Federal Receipts:		
Highway Subsidies	$ 9,736.58	
Rooms & Meals Tax	2,449.36	
Int. & Div. Tax	20,506.41	
Bank Tax	536.59	
Forest Fires	9.20	
Business Profits Tax	275.24	
Rev. Sharing Account	7,050.00	
		40,562.38
Local Sources:		
Rent of Town Hall	$ 30.00	
Auto Permits	6,041.12	
Dog Licenses	131.80	
Cemetery Funds	4,945.58	
Refunds	1,381.32	
		12,529.82
TOTAL RECEIPTS		$262,869.19
Balance on hand Jan. 1, 1975		47,148.81
		$310,018.00
Less Payments		270,634.66
Balance on hand Jan. 1, 1976		$ 39,383.34
Balance on hand of Revenue Sharing Account		$ 11,308.71

FLORENCE TOLMAN
Treasurer

SCHEDULE OF TOWN PROPERTY

	Description:	
1.	Town Hall, land and building	$ 25,000.00
	Furniture and equipment	2,500.00
2.	Library, land and building	15,000.00
	Furniture and equipment	7,000.00
3.	Old School House, land and building	30,000.00
4.	Fire Department, land and building	12,000.00
	Equipment	30,850.00
5.	School Department, land and building	65,000.00
	Furniture and equipment	4,000.00
6.	Hale Dam Site, land only	200.00
7.	Eleven Acres, summit of City Hill	550.00
8.	Highway Department, land and building	16,000.00
	Equipment	55,000.00
9.	Taxes bought by town	3,957.88
	TOTAL	$267,057.88

REPORT OF HIGHWAY EXPENDITURES FOR THE YEAR 1975

SUMMER AND WINTER MAINTENANCE

Labor (including overtime):

Claude Hutchins, Road Agent, 2,434.8 hrs. @ 3.75	$ 9,093.00
Wayne Hutchins, 1,571.6 hrs. @ 3.50	5,500.60
Claude Hutchins Jr., 595.4 hrs. @ 3.50	2,084.01
Nelson Hutchins, 534.2 hrs. @ 3.50	1,869.73
Philip Chase, 276.8 hrs. @ 3.00	830.29
Robert Garrapy, 168 hrs. @ 3.00	504.00
Ernest Fauteaux, 119.7 hrs. @ 3.00	359.10
Bruce Guyer, 72 hrs. @ 3.50	252.00
Clyde Hutchins Jr., 80 hrs. @ 3.00	240.00
Donald Curtis, 76.6 hrs. @ 3.00	230.00
Martha Quigley, 67 hrs. @ 3.00	201.00
Ricky Hutchins, 77.6 hrs. @ 2.50	194.00
Terrence Quigley, 30.6 hrs. @ 3.00	92.00
Robert Curtis, 22 hrs. @ 3.00	66.00
Aubrey Murdough, 10 hrs. @ 3.00	30.00
Total wages paid in 1975	$21,545.73

GENERAL HIGHWAY EXPENSES

Equipment Rental

Philip W. Whittons, hauling sand, 5 hrs. @ 9.60	$ 48.40
Mosquitobush, Inc., hauling sand and gravel, 44.6 hrs. @ 9.60	428.40
D6 dozer, 60 hrs. @ 15.00	600.00
Chipper, 20 hrs. @ 5.00	100.00
Backhoe, 21 hrs. @ 11.50	242.00
Winston French, mowing machine, 11 hrs. @ 8.00	88.00
Robert West, plowing driveways, 1 hr. @ 9.00	9.00
Michael Iselin, truck rental 12.5 hrs. @ 9.60	120.00
Claude Hutchins, hauling rake, 19.5 hrs. @ 8.00	156.00
Claude Hutchins, plowing driveways, 25.4 hrs. @ 8.00	203.25
Janice W. Pierce, Ent., rental of J.D.350 dozer 32.4 hrs. @ 10.00	324.00
plowing driveways, 49.5 hrs. @ 8.00	399.50
John H. Burroughs Trucking, Inc., crushing	

and stockpiling gravel, 1500 yds.		1,275.00
Total amount spent on equipment rental in 1975		$ 3,993.55

Miscellaneous

Sanel Auto Parts	$	702.86
George Clapp		500.00
Anderson Engineering Co., Inc.		489.97
Howard's Garage		20.00
Chadwick-BaRoss		386.30
Agway		759.12
Bergevins Truck Sales		332.48
Liquid Carbonic Co., Inc.		213.95
B. B. Chain Co., Inc.		267.55
The Chemical Corp.		227.83
Elm City Oil Co., Inc.		2,883.39
Johnson Motor Parts		897.92
Gale E. Hill		204.35
Keene Sand & Gravel, Inc.		249.40
Perkins, Bassett & Wright		771.92
Knowlton Stone Co., Inc.		351.82
St. Johnsbury Trucking Co., Inc.		7.85
R. N. Johnson		52.31
M. S. Perkins Machine Co., Inc.		212.50
William Weston		106.00
Theodore Preist		87.50
Rodger Tolman		63.00
Town of Harrisville		38.00
Cheshire Oil Co., Inc.		282.19
Merrimack Farmers Exchange		75.80
Northeastern Culvert Corp.		1,003.92
Morton Salt Co., Inc.		429.04
Taylor Rental		87.43
Washer's Radiator Co., Inc.		5.50
Keat's Inc.		41.71
Keene Industrial Paper Co., Inc.		22.92
Clyde Hutchins		175.00
Janice W. Pierce Enterprises, Inc.		50.00
Philip Whittens		10.00
Aubrey Murdough		37.34
Donald Curry	RS	225.00
Perkins Lumber Co., Inc.		9.44
Frank W. Whitcomb Co., Inc.		181.37
Granite Lake Country Store		11.36
Guyette's Sales & Service, Inc.		456.35
Nelson Hutchins		30.00
Ethan Tolman		60.00
Total for Miscellaneous		$12,943.57

SUMMARY OF HIGHWAYS AND BRIDGES

Summer and Winter Maintenance		$21,545.73	
General Expenses		16,937.12	
Miscellaneous	$12,943.57		
Equipment Rental	3,993.55		
TRA		3,794.73	Bal. $45.40
Duncan Fund		2,128.61	
Grand Total		$44,406.19	

OLIVIA RODHAM MEMORIAL LIBRARY REPORT

1975

RECEIPTS

Balance Jan. 1975 (other than stocks)	$ 434.68	
Dividends & Interest from American Tel. & Tel.	262.30	
Interest on General Fund	33.62	
Interest from Henry Melville Library Trust Fund	54.77	
Town of Nelson, appropriation	1,553.00	
Payment for books lost or damaged	21.75	
Sale of Brochures	3.25	
Refunds	29.25	
Fines Collected	23.36	
Sale of old books - racks	64.00	
Money gifts for new Bookshelves	220.00	
Friends of the Library, Selected Books	66.05	
TOTAL RECEIPTS		$2,766.03

PAYMENTS

Mrs. Patricia Packard, Librarian	$1,012.80	
Mrs. Vera Balch Asst. Librarian	40.00	
N.H. Trustees & Library Association	20.00	
Librarian Expenses	45.65	
Librarian Supplies	147.98	
Clark's Insurance	86.00	
Books & Magazines	457.00	
N.H. Library (Books Lost)	20.22	
L.E.W. Corp. Bookshelves	281.00	
Cleaning Windows	4.00	
Dedication Expenses	16.22	
Check fees	4.20	
TOTAL PAYMENTS		2,135.07
Balance as of December, 1975		$ 630.96

DOROTHY M. FRENCH
Treasurer, Library Trustee

REPORT OF THE LIBRARIAN

The Olivia Rodham Memorial Library has had another growing and eventful year.

Adventure Time is still holding the attention of the young with an average attendance of twelve children each week. We were most fortunate to have Nancy Stretch volunteer to take over some of the programs. Our sincere thanks to Nancy and her friend "Mr. Mouse." Thanks also to the mothers who helped with the children and furnished the transportation.

The Librarian taught a library course to seven sixth graders at the Library for nine weeks last winter. This helps to prepare them to better use the library at Keene Junior High School.

Many thanks to Sydney Plant and Joan Warner for carrying books to the Preschool, and to all those who carried books to the Munsonville Elementary School.

The Librarian completed a Library Techniques course at Keene State College on Cataloguing and Classifying books during the Fall session.

The Librarian is Vice Chairperson of the Southwest District Advisory Council and Chairperson of the Planning Board. She attended four Council meetings held in Keene, Rindge, and two in Newport, and three Planning Board meetings, as well as a Salary Survey committee meeting in Concord. She attended a Story Telling Workshop with Nancy Stretch in Claremont, the Annual New Hampshire Library Conference in Wolfeboro, five Library Co-Op Meetings in Peterboro, and two Bookmeetings in Keene.

Five Trustee meetings were held during the year at the Library.

Twenty-five people attended an Open House to show off our new interior, in February.

On October 5, the Trustees and Friends of the Library held an Open House and dedication of the new interior and many books which had been given to the Library. Robbins Milbank spoke about Olivia Rodham and Elizabeth Yates McGreal spoke on Nelson and the Bicentennial. Forty-six people attended.

On February 24, the Librarian and Carol Steuart were asked to attend the State Library Commission Meeting held in Concord to receive a Certificate of Merit for meeting state requirements.

A summer reading program entitled, A Trip Through Historic New Hampshire envolved twenty-eight young people. They were given ice cream at the end of the summer program.

We are still showing excellent films the second Wednesday of each month at 7:30 p.m. The attendance is low but those who attend feel it is a worthwhile program.

The Bookmobile left 2627 books during the year.

One hundred eight books were obtained on Interlibrary loan.

Books were taken to two shut-ins during the year.

The Librarian wishes to thank Vera Balch, and Dorothy and Win French, who are always available when needed.

Two hundred sixty-four books were catalogued during the year, ninety-nine more than last year.

Number of volumes December 31, 1974	2681
Purchases	46
Gifts	218
Total books in circulation Dec. 31, 1975	2945

The above total is still a tentative figure as a complete inventory has yet to be completed. Vera Balch has spent much time in the Library taking the inventory and bringing our Card Catalogue up to date. It is a long tedious project and hopefully by next year, we will have a correct total of books in circulation.

Many thanks to those people who have given books to the Library and to those who are giving current issues of periodicals.

Circulation from the Library:

Adult fiction	430
Adult non-fiction	606
Juvenile (including books taken to the schools)	2423
Periodicals	125
Total circulation	3584

This is an increase of 1070 books circulated over 1964.

My sincere thanks to all of you who helped make this such a great year at the Library.

Respectfully submitted,

PATRICIA W. PACKARD,
Librarian

REPORT OF THE CEMETERY BOARD

1975

-Receipts-

Balance on hand Jan. 1, 1975	$4,468.95
Interest from Cemetery Trust Funds	531.07
Interest on Town Cemetery Fund	243.53
Received from Town	350.00
Received from Sale of Lots	100.00
Total Receipts	$5,693.55

-Expenses-

Cemetery care in 1975 included the cost of materials and labor required in maintenance work in the following categories: Mowing, raking, cutting brush, righting headstones, filling depressions in graves with loam, tree trimming and clearing stones and debris left by the road department while grading roads and in snow plowing.	768.25
Balance on hand Dec. 31, 1975	$4,925.30

Respectfully submitted,

HELEN TOWNE
DOROTHY FRENCH
FRANCES TOLMAN
WINSTON FRENCH
RODGER TOLMAN

Audited Jan. 28, 1976

REPORT OF TRUST FUNDS, TOWN OF NELSON ON DECEMBER 31, 1975

Date of Creation	Name of Trust Fund * / Purpose of Creation	Rate of Interest	Principal Balance Beginning of Year	New Funds Created	Principal Balance End of Year	Balance of Income Beginning of Year	Income During Year	Income Expended During Year	Balance End of Year
	CEMETERY FUNDS								
	Various, Cemetery Perpetual Care	5½	$ 9,575.00						
1975	Neal B. & Harriet T. Perkins, Perpetual Care			$ 150.00					
TOTALS - CEMETERY FUNDS					$ 9,725.00		$ 531.07	$531.07	
	LIBRARY FUNDS								
1932	Henry Melville, Library		$ 1,000.00		1,000.00		54.77	54.77	
	CAPITAL RESERVE FUNDS								
1945	Town of Nelson, Road Equipment		14,278.52	3,000.00	17,278.52	$5,895.17	1,104.59		$6,999.76
1972	Town of Nelson, Dump		3,000.00	1,000.00	4,000.00	214.99	177.50		392.49
1975	Town of Nelson, Renovation or Construction of Old Schoolhouse or Town Hall			1,000.00	1,000.00		5.23		5.23
1972	School Dist of Nelson, Bldg. Construction and/or Land Acquisition		1,500.00	500.00	2,000.00	86.51	85.77		172.28
	TOTALS		$29,353.52	$5,650.00	$35,003.52	$6,196.67	$1,958.93	$585.84	$7,569.76

*All funds invested in Cheshire Co. Savings Bank.

REPORT OF THE TOWN CLERK

1975

DEBITS

Motor Vehicle Permits Issued		
1974	$ 185.21	
1975	5,855.91	
		$6,041.12
Dog Licenses	$142.00	
Less fees	10.20	
		131.80
		$6,172.92

CREDITS

Remittances to Treasurer		
Motor Vehicle Permits	$6,041.12	
Dog Licenses	131.80	
		$6,172.92

Respectfully submitted,

CHARLOTTE H. PRATT,
Town Clerk of Nelson

REPORT OF THE POLICE DEPARTMENT

The activity of this department for 1975 pretty much follows last years pattern, a bright spot being the reduction in traffic accidents. This is in keeping with the national average and is due, in part, to the reduced speed requirement. In Nelson this officer has made increased patrols and in addition the State Police have increased their patrols and also the use of radar equipment in the town. Early morning patrols have been increased in an effort to control commuter traffic during those hours.

The number of house breaks and complaints has been held at the same level as last year in spite of the marked increase of these incidents in surrounding towns. I feel that this is due in great part to the voluntary efforts of Messers Pierce and Zeller who have voluntarily and at their own expense spent many late night hours patroling our roads in an effort to discourage prowlers. It is my feeling that their efforts deserve a vote of thanks and should be encouraged. With this in mind and to at least partialy compensate them for the cost of operating their vehicles I have requested under article \$1,000.00 for the operating expenses of this department for 1976.

I also feel that this meeting should consider the compensation paid its police officers - it might be interesting to note that it is the lowest of any town in the state.

Again it is a pleasure to report to the town of the cooperation given by other agencies without whose help the work of the department would be most difficult. Thanks are due Troop 'C' of the State Police, the Sheriffs Department, Keene Police Department and the Dispatch Center of Mutual Aid.

Thanks also to those townsfolk who have alertly noted and reported strange vehicles or unusual occurances in Nelson - all such information and descriptions are most helpful in controling criminal activity.

Activity Report for 1975

Hours spent on Patrol	307
Accidents Investigated	7
Complaints Answered	28
Breaking & Entering Complaints	23
Emergency Trips to Hospital	4
Assistance to other Departments	8
Calls Handled 11:00 P.M.-7:00 A.M.	10

Respectfully submitted,

KENNETH B. BALCH, Chief

REPORT OF THE NELSON FIRE DEPARTMENT

Your fire department responded to 15 emergencies, 12 in town and 3 Mutual Aid calls. About half of these were chimney fires.

Last summer the office of The State Fire Marshal tested No. I pumper, it passed all tests with ease.

A high volume portable pump was purchased, as were new chains for No. I pumper. Work by the members is underway to convert No. 2 pumper-tanker from 24 volts to 12 volts.

Out mobile radios are old and cost between 6 and 7 hundred dollars a year to maintain. We should start replacing them this year, with solid state units.

Respectfully submitted,

R. HUBER,
Chief

REPORT OF THE PLANNING BOARD

1975 was an active year for your Board. Finally after two years sub-division regulations took effect in August. Copies are available from the Board. Several sub-divisions were approved, none were rejected. The Board, presently consisting of Jack Zeller, Neil Coughlin, Robert Nagel, Bob West and a Selectman, meet every third Thursday in the fire station, and invite your attendance and advice.

Respectfully submitted,

JACK ZELLER,
Chairman

REPORT OF THE NELSON RESCUE SQUAD

This unit was organized as a division of the Nelson Fire Department in July following the completion of the Emergency Medical Technicians course by the Chairman and Kenneth Balch. The purpose of the unit is to answer all fire, accident, and home emergency calls and to render first aid where indicated.

Presently the squad is in the process of securing needed emergency equipment and supplies. Money for the purchase of this equipment has been obtained from two sources at no cost to the town - the Governors Committee on Highway Safety which has approved funds to be matched by the squad. The sum needed by the squad to match the grant was donated by Ms. Lawrence McClure Jr., raised through dances sponsored by her.

Sincere thanks are due Natalie for her effort and interest.

The Rescue Squad has responded to 7 calls since its inception in July.

Interested persons are needed to insure proper coverage of Nelson and volunteers may learn more about Nelson Rescue Squad by contacting the Chairman.

At the present time we are waiting for the Red Cross to set up an advanced First Aid Instructors program so that the Chairman and Director may take same and teach our own personnel in town. Persons interested in taking the E.M.T. course should contact a squad member who will advise as to time, place, and cost.

Respectfully submitted,

JEANNE BINI, R.N.E.M.T.

VITAL STATISTICS

1975

BIRTHS

Date	Place	Name	Parents
Mar. 8	Peterborough	Adam Stumacher	Eric Stumacher Bonnie Sue Insull Stumacher
May 12	Keene	Sally Ann West	Robert Irving West Susan Lund West
Oct. 27	Peterborough	Jason Joseph Stretch	Marc Stuart Stretch Nancy Eula Allen Stretch
Dec. 24	Keene	Bryan Reid Lothrop	Hope Ann Reid Lothrop Richard John Lothrop

DEATHS

Date	Place of Birth	Name	Age
Apr. 26	Finland	John W. Clemens	85
Jul. 29		Donald Curtis	46
Oct. 22	Mass.	Alfred D. Foster	74
Nov. 3	Ireland	William J. Sherrard	97

MARRIAGES

Date	Place	Name	Residence
Jan. 31	Sullivan	Leslie Norman Castor, Jr. Sharon June Dunton	West Swanzey, N.H. Nelson, N.H.
Feb. 7	Nelson	Claude Waldo Hutchins, Jr. Cynthia Jane LaClair	Nelson, N.H. Nelson, N.H.
June 28	Nelson	Barry Scott Johnston Julianne Steuart	Potsdam, New York Nelson, N.H.
July 5	Harrisville	Karl Todd Herrington Anne Vincent Miller	Nelson, N.H. Nelson, N.H.
July 20	Ashuelot	Richard George Pursley Margaret Elleanor Gordon	Olean, New York Nelson, N.H.
Aug. 3	Nelson	Robert Hutchinson Bundy Margaret Edith Wellman	Nelson, N.H. Boston, Mass.
Aug. 9	Rindge	Richard Cobb Gail Georgina Tatham	Harrisville, N.H. Nelson, N.H.
Aug. 23	Alstead	Neil Donohue Elizabeth Ann DeBonville	Nelson, N.H. Nelson, N.H.
Aug. 30	Harrisville	Roger Allen Hussey Betsy Jane Tompkins	Nelson, N.H. Nelson, N.H.
Oct. 18	Nelson	David Thompson Sobel Tina Ellen Staller	Nelson, N.H. Nelson, N.H.

Respectfully submitted,

CHARLOTTE H. PRATT,
Town Clerk of Nelson

RESIDENTS' TAX FOR 1975 $10.00 each

Adams, Alice M.
Adams, Earl M.
Adams, Timothy
Aron, Charles
Aron, Ellen
Athearn, Peter D.
Balch, Kenneth B.
Balch, Vera B.
Ball, Frank W.
Ball, Doris H.
Barrett, Fanny G.
Barrett, Jane O.
Barrett, Wilmer L.
Bedaw, Barry L.
Bell, Grace L.
Bennett, Donald A.
Bennett, Barbara E.
Bernau, Hope
Biggis, John
Bini, Jeanne A.
Black, Robyn Hope
Glaudschun, Michael
Blaudschun, Kathleen R.
Bogosian, George
Bogue, Ronald R.
Bogue, Jean C.
Bradshaw, John R.
Bradshaw, Bess M.
Brewster, Benjamin O.
Brewster, Mary Y.
Brown, Gerald I.
Brown, Sandra G.
Buffum, Richard L.
Buffum, Jerilyn M.
Bunce, John E.
Bunce, Ann
Bundy, Robert H.
Carter, Lauren R.
Carter, Lawrence A.
Carter, Wright V.
Chase, Philip S.
Chase, Nancy A.
Cohn, Elizabeth W.
Collins, Maurice W., Jr.
Coughlin, Neil P.
Coughlin, Judith A.
Croce, Michael
Croce, Joan
Curtis, Donald
Curtis, Robert A.
Danner, Sue E.
Donohue, Neil
Doyle, Thomas E.
Doyle, Helen J.
Dunton, Josephine A.
Farina, Lisa L.
Fauteaux, Ernest W.
Fauteaux, Lynda D.
Feves, Julie A.
Frazier, Leonard F.
Frazier, Marion W.
French, Winston H.
French, Dorothy M.
Fuller, Henry M.
Gallo, JoAnne B.
Geraci, Philip M.
Geraci, Johanne de M.
Diambro, Dario
Goldin, Mark
Goldstein, Murray
Goldstein, Sylvia
Goldstein, Alan M.
Goldstein, Nancy Jo
Gordon, Keith M.
Gordon, Roberta P.
Gordon, Daniel N.
Gordon, Margaret E.
Harrison, Peter C.
Harrison, Francie E.
Hatch, Robert H.
Herrington, Karl
Hilton, Nancy K.
Howard, Charles L.
Howard, Katherine A.
Howard, Douglas
Howard, Sara L.
Huber, Raymond G.
Huber, Mildred L.
Huber, Dean G.
Huse, Roland W.
Hutchins, Claude W.
Hutchins, Anna May
Hutchins, Claude W., Jr.
Hutchins, Cynthia J.
Hutchins, Clyde W.
Hutchins, Brenda M.
Hutchins, Nelson W.
Hutchins, Victor R.
Hutchins, Beverly J.
Hutchins, Sandra
Iselin, Michael P.
Iselin, Alouette B.

Jeffery, Kenneth E.
Jeffery, Geraldine N.
Johnson, David H.
Johnson, William H.
Johnson, Pearl E.
Jolley, David
Kensy, Erwin K.
King, Robert
Kubie, Eleanor G.
Kursh, Stephen O.
Kursh, Paula
Langdon, Courtney
Langdon, Hope H.
Langdon, Elizabeth C.
Lape, Elizabeth
Lothrop, Richard J.
Lothrop, Hope A.
Lund, David R.
Lund, Barbara C.
Lyon, Ronald E.
Lyon, Josette P.
Martin, Leslie W.
Martin, Wendy
McClure, Lawrence Co., Jr.
McClure, Natalie J.
McCormick, Ronald G.
McCormick, Helen E.
McIntire, William W.
McIntire, Ethel M.
McMahon, Patricia J.
Milbank, Helen K.
Miller, Anna V.
Miner, Bonnie L.
Miner, Barry L.
Miner, Evan J.
Moyne, David
Murdough, Aubrey F.
Murdough, Nancy A.
Murdough, Edward F.
Murdough, Ruby
Murdough, Theodore F.
Murdough, Dorothy
Neil, Thomas C.
Neil, Carol L.
Noble, Frank A.
Noble, Terry Y.
Ogden, Michael
Ortiz, Freddy
Parker, Peter Jr.
Parker, Noreen F.
Patterson, Kenneth H.
Patterson, Paula P.
Pearce, Carol
Pearce, David G.
Pearce, Stephen
Perkins, Dr. Neal B.
Perkins, Harriett T.
Peterson, Frank
Pierce, Bernie H.
Pierce, Janice W.
Plant, Dorothy L.
Plant, Frances A.
Pratt, Bradley C., Sr.
Pratt, Charlotte H.
Quigley, Kevin
Quigley, Terrence
Quigley, Martha L.
Quigley, Thomasa
Rhoades, Hollis G.
Rhoades, Evelyn E.
Riley, William A.
Riley, Bonnie A.
Robertson, Anne T.
Robinson, Hazel M.
Robinson, Robert R.
Robinson, Robert E.
Savage, Daniel D.
Savage, Elizabeth
Sawyer, Norman E.
Schillemat, Edward R., Jr.
Schillemat, Harriet A.
Seizas, Janette R.
Shangraw, Jack L.
Shangraw, Betty J.
Shangraw, Forrest
Shangraw, Dennis
Shea, Roberta T.
Shonk, Bronson T.
Shonk, Mary H.
Sickel, Timothy D.
Skinner, Jacob F.
Skinner, Sarah R.
Sloan, Harry 3rd
Smith, Jonathan E.
Sobel, David T.
Sprague, Herbert L.
Sprague, Carolyn J.
Staller, Tina
Staples, George H.
Staples, Ruth R.
Staples, Stephen G.
Stern, Eric
Steuart, Richard G.
Steuart, Carol B.
Steuart, Julianna
Steuart, Suzanna

Stretch, Marc S.
Stretch, Nancy A.
Stumacher, Eric
Stumacher, Bonnie
Susee, Dorothea
Suttenfield, William H.,Jr.
Suttenfield, Helen C.
Suttenfield, Elizabeth S.
Suttenfield, William E.
Swasey, Debra L.
Tatham, Gail B.
Teeter, Albertine R.
Teeter, Steven C.
Teeter, Lorna M.
Thomas, Russell S.
Teppema, Ruth
Tolman Barry B.
Tolman, Karen
Tolman, Ethan C.
Tolman, Pamela J.
Tolman, Harvey E.
Tolman, Rose A.
Tompkins, Betsy J.
Towne, Helen S.
Tucker, Byron N.
Tucker, Marion
Upton, David E.
Upton, Theresa M.
Upton, Frank E., Jr.
Ventura, Carol
Walter, John
Walter, Priscilla T.
Walter, Ralph D.
Warner, Don C.
Warner, Doris R.
Warner, Grace E.
Warner, George N.
Warner, Joan A.
Warner, John E.
Warner, Mildred L.
Warner, Ralph C.
Warner, Beatrice M.
Warner, Sally A.
Watt, Nigel J.
Watt, Helen
West, Robert S.
West, Susan L.
Zeller, John C.
Zeller, Dorothy L.

Walter, Jean G.
Donohue, Elizabeth

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Adams, Earl M. & Alice M.				
Lot	$500			
House		$7500		
(Service Credit $50)			$8000	$143.60
Balch, Kenneth B. & Vera B.				
Lot - Rte 9	500			
Land 17a	850			
House		17000		
Barn		2000		
(Service Credit $50)			20350	442.47
Ball, Frank W. & Doris H.				
Lot - Nelson Rd.	500			
Land - Nelson Rd. 8a	400			
Land - Guillow Flats 15a	750			
House		8400		
(Service Credit $50)			10050	193.21
Barrett, Earl W. & Fanny G.				
Lot - Old Town Rd.	500			
Land - Old Town Rd. 6a	300			
Proctor Lot 35a	1750			
Wilson Lot 16a	800			
House - Outbuilding		7000	10350	180.29
Battinelli, Frances M.				
Lot - Nelson Rd.	500			
Small Cottage		300		
House		4500	5300	
(Service Credit $50)				78.26
Bell, James M. & Grace L.				
Granite Lake Frontage 15'	900			
Lot	500			
House		6700		
Boathouse		800		
Boat		200	9100	220.22
Bennett, Donald A. & Barbara E.				
2 Lots - Old Town Rd.	1000			
House		14500		
Barn		1000		
(Service Credit $50)			16500	349.30
Bennett, Marion A.				
Lot - Cemetary Hill Rd.	400			
Land 8a	400			
House		12000	12800	239.58
Bingham, Marion E.				
Granite Lake Frontage 50'	3000			
House - Garage		10500		
(Service Credit $50)			13500	276.70
Bini, Joseph P. & Jeanne A.				
Lot	500			
Right of Way	100			
House		14000	14600	353.32
Bogue, Ronald R. & Jean C.				
Lot	400			
House		15000	15400	372.68
Bradshaw, John R. & Bess N.				
Lot - Old Stoddard Rd.	500			
Curns Land 25a	1250			
House		18000		
Garage		2000		
Workshop		500	22250	538.45
Brown, Gerald I. & Sandra G.				
Lot - Nelson Rd.	500			
House & Barn		8500	9000	217.80
Buffum, Richard L. & Jerilyn M.				
Lot	500			
House		13400	13900	336.38

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Bunce, John E. & Ann				
Lot	500			
Land 98a	4900			
House		37400	42800	793.76
Bundy, Robert H.				
Lot	400			
House		12000	12400	
(Service Credit $50)				250.08
Call, Robert T.				
Trailer		5985	5985	144.84
Carter, Wright V.				
Granite Lake Frontage 30'	1800			
House		11500		
Boat		200		
(Service Credit $50)			13500	276.70
Chase, Philip S. & Nancy A.				
Lot	500			
Trailer		808	1308	31.65
Claus, Karl N. & Viola D.				
Lot - Rte. 9	500			
Land 88a	4400			
House		18000		
Garage		3500		
Barn		2000		
Shed		500	28900	699.38
Cohn, Elizabeth W.				
Lot	500			
Land 9a	450			
House		15000	15950	385.99
Collins, Maurice W., Jr.				
Lot - Old Stoddard Rd.	400			
Day Lot & Stevens Ld. 300a Open Space	5410			
House		7000		
Small Shed		50		
Large Shed		500	13360	323.31
Coughlin, Neil P. & Judith A.				
Lot	400			
Land 3a	150			
House & Garage		21500	22050	485.21
Curtis, Robert A.				
Lot	500			
Land 91A		1000	6050	146.41
Dunton, Josephine A.				
Murphy Lot	500			
Trailer		3135	3635	87.97
Fauteaux, Ernest W. & Lynda D.				
Lot	500			
Trailer		285	785	19.00
Fisher, Ernestine M.				
Lot	500			
Land 2a	100			
House		11000		
Garage		800	12400	300.08
Fletcher, Lael T.				
2 Lots	800			
House		6000		
Garage		500		
Cottage		4000	11300	273.46
Foster, Alfred D.				
Lot	400			
Land 228a	11400			
House		9000		
Barn		800	21600	522.72
Frazier, Leonard F. & Marion W.				
Granite Lake Frontage 100'	6000			
Land 74.1a	3705			

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Howard Lot	500			
House		8000		
Garage		800		
Howard House		12000		
New Garage		2000		
Boat		275	33280	805.38
French, Winston H. & Dorothy M.				
Center Pond Frontage 1000'	10000			
Lot	400			
Land 54a	2700			
House		12000		
Barn		1500		
Garage		1500	28100	
(Service Credit $50)				630.02
Fuller, Henry M.				
Center Pond Frontage 1400'	14000			
Lot	500			
Land 98a	4900			
House		90000		
Barn-Shed		2000		
(Service Credit $50)			111400	2645.88
Goldstein, Murray & Sylvia				
Granite Lake Frontage 421'	25260			
Land 10a	500			
House		20780		
Garage		1000		
Trailer		5491		
Boats		600	53631	1297.87
Gordon, Keith M. & Roberta P.				
Lot - Rte 9	500			
Land 16a	800			
Right of Way	100			
House		7500		
Outbuilding		500	9400	227.48
Granite Lake Country Store, Inc.				
Granite Lake Frontage 240'	14400			
House - Store - Apartment		35000		
Cottage & Garage		3000		
2 Small Cottages		4000		
1 Large Cottage		2500		
Trailer		1112	60012	1452.29
Hatch, Robert H.				
Center Pond Frontage 100'	1000			
Lot	400			
House & Garage		12000	13400	
(Service Credit $50)				274.28
Hilton, Nancy K.				
Lot	500			
House		11000		
Barn		500	12000	290.40
Howard, Charles L. & Katherine A.				
Granite Lake Frontage 200'	12360			
House		26131		
Garage		1500		
(Service Credit $50)			39991	917.78
Huber, Raymond G. & Mildred L.				
Lot	500			
Right of Way	100			
House		9000		
Barn		750		
Boat		300		
(Service Credit $50)			10650	207.73
Huse, Roland W.				
Trailer		475		
Boat		300		
(Service Credit $50)			775	-0-

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Hutchins, Claude W. & Anna May				
Lot	400			
House		3200		
Sawmill		800		
Garage		3000		
Boat		600	8000	193.60
Hutchins, Clyde W. & Brenda M.				
Land 97a	4850			
House		4000		
Barn		1200		
Sugar House		300		
House (Newcomb)		2500		
(Service Credit $50)			12850	260.97
Hutchins, Nelson W. & Tara				
Trailer		285	285	6.90
Hutchins, Walter & Agnes Z.				
2 Lots	800			
Land 23a	1150			
House		5000		
Camp (Beverly)		500		
Camp (Victor)		2000		
Horsebarn (Victor)		700	10150	175.45
Iselin, Michael P. & Alouette B.				
Center Pond Frontage 500'	5000			
Lot	400			
Land - Lead Mine Rd. 36a	1800			
Simmons Lot 20a	1000			
Farmhouse & Apartment		24300		
Tool Shed		100		
3 Car Shed		600		
Barn		2500		
Feed Shed		100		
Horsebarn		200	36000	871.20
Jeffery, Kenneth E.				
Lot	500			
Land 2a	100			
House		15000	15600	377.52
Johnson, William H. & Pearl E.				
Nubanusit Lake Frontage 70'	4200			
Lot	400			
Land 2a	200			
House		25000		
Boat		200	30000	726.00
Jones, Charlotte S.				
Lot	400			
Land 13a	650			
House		6000		
Barn		100		
(Service Credit $50)			7150	123.03
Kensy, Erwin K.				
Lot	500			
Land 1a	50			
House		7000		
Office		800		
(Service Credit $50)			8350	152.07
Kubie, Eleanor				
Lot	400			
Land 4a	200			
House		14152	14752	357.00
Langdon, Courtney & Hope H.				
Lot	400			
Land 25a	1250			
House & Garage		13000		
Barn		2000		
(Service Credit $50)			16650	352.93

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Lape, Ruth S.				
Lot	400			
Land 38a	1900			
House & Garage		22500	24800	600.16
Lothrop, Richard J. & Hope A.				
Lot	500			
Land 9a	450			
House		16559	17509	423.72
Lyon, Ronald E. & Josette P.				
Granite Lake Frontage 100'	6000			
House & Garage		20000		
Beach House		1500		
Boats		1100	28600	692.12
Martin, Leslie W. & Wendy				
Lot	400			
House		8000		
(Service Credit $50)			8400	153.28
McClure, Lawrence C., Jr. & Natalie J.				
Lot	400			
Land 3a	150			
House		4000		
Shed		250		
Sawmill		1500	6300	152.46
McCormick, Ronald G. & Helen E.				
Lot	500			
House		13000		
Garage		100		
(Service Credit $50)			13600	279.12
McIntire, Laura J.				
Lot	500			
House		5000	5500	133.10
Milbank, Helen K.				
Land 17a	850		850	20.57
Milbank Trust, Robbins				
Silver Lake Frontage 100'	6000			
2 Lots	800			
Land - Lead Mine Road 129a	6450			
House		40000		
Schoolhouse		12000		
Silver Lake Chalet		12000		
Barn		5000		
Boats		250	82500	1996.50
Miller, Anne V.				
Lot	400			
Land 3a	150			
House		5000		
3 Outbuildings		1300	6850	165.77
Miner, Bonnie L.				
Lot	500			
Trailer		2500	3000	69.58
Miner, Norma J.				
Lot	500			
Home & Garage		8000		
Woodshed		700		
(Service Credit $50)			9200	172.64
Morrison, Ishbel				
Lot	500			
House		10000		
Barn		1500	12000	220.22
Murdough, Aubrey F. & Nancy A.				
Lot	500			
House		8500		
Garage		1000		
Workshop		500		
Sawmill		1500	12000	290.40

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Murdough, Edward F. & Ruby				
Lot	400			
Land 13a	650			
Trailer		4750	5563	134.62
Murdough, Theodore F. & Dorothy				
Lot	500			
Land 8a	400			
Land 100a	1885			
House		12000		
Shed		100	14885	360.22
Neil, Louise C.				
Granite Lake Frontage 75'	4500			
House		20500	25000	592.90
Neil, Thomas C. & Carol L.				
Granite Lake Frontage 129'	7740			
Blodgett Lot 5a	250			
Tolman Lot 28a	1400			
House		25000	34390	832.24
Noble, Frank A. & Terry Y.				
Granite Lake Frontage 50'	3000			
House		10000	13000	314.60
Orgera, Joye E.				
Lot	400			
Land 3a	150			
House		6000	6550	158.51
Parker, Peter, Jr. & Noreen F.				
Lot	500			
Lot on White Pond	400			
House		15000		
Camp		200	16100	389.62
Partridge, Claire A.				
Tolman Pond Marshy Frontage 100'	666		666	16.11
Partridge, Sidney F. & Claire A.				
Tolman Pond Frontage 88'	880			
Land 4a	200			
House		9000		
Garage		1000		
(Service Credit $50)			11080	218.14
Pearce, Jean W.				
Lot	400			
House		7500		
Garage		200		
(Service Credit $50)			8100	146.02
Perkins, Dr. Neal B. & Harriet T.				
Lot	400			
Parsonage & Barn		11000	11400	275.88
Pierce, Bernie H. & Janice W.				
Lot	400			
Land 150a	7500			
House		17000		
Boat		400	25300	612.96
Plant, Sydney H. & Dorothy				
Granite Lake Frontage 200'	12000			
House		15000		
Boat		400	27400	663.08
Poland, John C. & Rose				
Lot	500			
House		8000	8500	135.52
Pratt, Bradley C., Sr. & Charlotte H.				
Granite Lake Frontage 50'	3000			
Lot	500			
House & Shop		11000		
Cottage - Granite Lake		2500		
Boat		600	17600	413.82
Quigley, Mildred G.				
Lot	400			

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
House		4500		
(Service Credit $50)			4900	68.58
Quigley, Terrence G. & Martha L.				
Lot	400			
Trailer		2708		
(Service Credit $50)			3108	25.21
Raynor, Marion R.				
Lot	400			
House		15000		
Garage		1600		
(Service Credit $50)			17000	361.40
Rhoades, Hollis G. & Evelyn E.				
Lot	800			
House		8000		
Trailer		2660	11460	277.33
Riley, Bonnie A.				
Lot	400			
House		14000	14400	348.48
Robinson, Catherine P.				
Lot	400			
Right of Way	100			
House		5000	5500	133.10
Robinson, Robert E. & Hazel M.				
Tolman Pond Frontage 250'	2500			
Right of Way	100			
House		6000		
Garage		200		
Sugar House		100		
(Service Credit $50)			8900	165.38
Sawyer, Norman E. & Eva A.				
Lot	500			
House		7800		
(Service Credit $50)			8300	150.86
Schillemat, Edward R., Jr. & Harriet A.				
Lot	500			
House		13000		
Garage		4500		
Shed		100	18100	438.02
Seixas, Janette R.				
Lot	500			
Land 4.7a	235			
House		15000		
Barn		3500		
2 Camps		4000	23235	562.29
Shangraw, Jack L. & Betty J.				
Lot	500			
Right of Way	100			
House		24000		
Boat		900		
(Service Credit $50)			25500	567.10
Shea, Roberta T.				
Lot	400		400	9.68
Shonk, Bronson & Mary H.				
Tolman Pond Frontage 2430'	24300			
Lot	400			
Land 35.8 a	1790			
House		12000	38490	931.45
Skinner, Joseph & Sarah S.				
Lot	400			
Land 149a	7450			
House		15000		
Barn		1500		
Garage		3000		
Camp		300		
(Service Credit $50)			27650	619.13
Sprague, Herbert L. & Carolyn J.				

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Lot	500			
Land 3a	150			
House		4000		
Shed		100	4750	114.95
Staples, George H. & Ruth R.				
Lot	500			
House & Garage		8000		
(Service Credit $50)			8500	155.70
Steuart, Richard G. & Carol B.				
Granite Lake Frontage 20'	1200			
Lot	500			
Land 31½a	1575			
House		30000		
Barn		3500		
Shed		140		
Boat		200		
(Service Credit $50)			37115	848.18
Stretch, Marc S. & Nancy A.				
Lot	500			
Land 36a	1800			
House		26000		
Barn		5000	33300	805.86
Suttenfield, William H., Jr. & Helen C.				
Lot	400			
Land 20.6a	1030			
Nubanusit Lake Frontage 220'	13200			
House & Garage		15000		
Playhouse		100	46745	1131.23
Tatham, Gail B.				
Lot	500			
House		10000	10500	254.10
Teeter, Steven C. & Lorna M.				
Lot	500			
Land 9a	450			
House & Apartment		14000		
Shed		300		
(Service Credit $50)			15250	319.05
Teppema, Jan				
Lot	400			
Land 39½a	1975			
House		10000		
Barn & Garage		6000	18375	374.49
Thomas, Russell S. & Margie C.				
Lot	400			
Land 11a	550			
House		1500		
Outbuilding		75	2525	61.10
Tolman, Alice B.				
Lot	500			
House		16000		
Garage		1000	17500	353.32
Tolman, Arvilla C.				
House - Homeplace		7500		
Garage		75		
Shed		75		
Lot - Homeplace	400			
Land - Homeplace 2a	100			
Land near Nubanusit 3a	150			
½ Int. Brickyard Lot 1a	50			
½ Int. Tenney Lot 5a	250			
½ Int. Tenney Pond & Nubanusit Frontage 90'	5400			
1/3 Int. Nubanusit Landing Frontage 62/3'	400			
1/3 Int. Yardley Lot	17			
Land - City Hill 600a	30000			

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Land - Nubanusit Road 373a	6837			
Cottage - Across from Homeplace		500		
Cottage #2 - Hangover Camp		1400		
Cottage #3 - Vincent Camp		1000		
Cottage #4 - Hall		1000		
Sleeping Cottage behind #2		300		
Shed - Garage - Sugarhouse		100		
Nubanusit Lake Frontage 300'	18000		73554	1180.01
Tolman, Barry B.				
Farmhouse & Barn		23000		
Tolman Pond Frontage 368'	3580			
Lot	400			
Skillen Cottage		10000		
Land 5a	250			
Woodshed - Farmhouse		300		
Woodshed - Skillen Cottage		200		
Knoll Cottage		1500		
Outbuildings - 3		800		
Hen House		100		
(Service Credit $50)			40130	921.15
Tolman, Ethan C. & Pamela J.				
City Hill Land 45a	2250			
Melville Lot 38a	1900			
Cady Land 4a	200			
Tolman Pond Frontage 20'	200			
Nubanusit Lake Frontage 70'	4200			
Lot	400			
Blodgett Lot 38a	729			
House		16500		
Camp - Brickyard		50	26429	639.58
Tolman, Florence B.				
Lot	400			
Land - Homeplace 90a	4500			
Tennis Court	1000			
Tolman Pond Frontage 610'	6100			
Dixon Pasture 90a	4500			
Smythe Lot 52a	2600			
House & Garage		11000		
Stable		2000		
Garage		200		
Camp across Pond		100		
Camp Grey Ghost		3500		
Camp Murray		1500		
Camp Conn		4500		
Camp Brown		2500		
Camp Moeller		14000	58400	1413.28
Tolman, Newton F. & Janet P.				
Lot	400			
Nubanusit Lake Frontage 100'	6000			
Spoonwood Pond Frontage 2000'	10000			
Greengate 305a	15250			
Greengate 490a	6454			
House & Outbuilding		13500	51604	1248.82
Tolman, Rodger M. & Francis B.				
House		14000		
Lot	400			
Barn		3000		
Workshop		2000		
Garage		1000		
Workshop - Harvey		1000		
Cottage - Smith		2100		
Cottage - Gerrish		1600		
Cottage - Craig		1500		
Cottage - Whalen		1600		
Cottage - Evereth		1200		
Cottage - Nassau		4500		

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
House - Harvey		6000		
Land 170a	8500			
Chicken House		50		
2/3 Int. Nubanusit Landing 131/3'	800			
½ Int. Tenney Lot 5a	250			
½ Int. Nubanusit Lake Frontage 90'	5400			
2/3 Int. Tolman Pond Frontage 271/3'	546			
Land - Brickyard Lot 1a	50			
2/3 Int. Yardley Lot 2/3a	33			
(Service Credit $50)			55529	1293.80
Tompkins, Heirs of Harold				
Lot	500			
House		7000		
Workshop		500	8000	193.60
Tucker, Byron N. & Marion				
Lot	500			
Land 5a	250			
House		17000	17750	429.55
Upton, David E. & Theresa M.				
Lot	400			
Land 23a	1150			
Home		4000		
Shed		200	5750	139.15
Upton, Frank E., Jr.				
The Square Piece 1a	50		50	1.21
Upton, Heirs of Frank E., Sr.				
House & Apartment		12000		
Homeplace Nubanusit Frontage 225'	13500			
Homeplace 79a	3950			
Stevens Lot 25a	1250			
Humphrey & Hart Lots 225a	11250			
Bryant Lot 5a	250			
Halecroft Lot 9a	3000			
Nubanusit Lake Frontage 475'	28500			
Cottage - Purple Finch		1000		
Cottage - Smith		500		
Cottage - Kingfish		1000		
Small Barn		50		
Lot Hogarth	400			
Lot Johnson	400		77050	1864.61
Walter, John & Priscilla T.				
Lot	500			
Land 88a	4500			
House		8500		
(Service Credit $50)			13400	274.28
Warner, Don C.				
Holt & White Farm 133a	6650		6650	160.93
Warner, Don L. & Grace L.				
Lot	400			
Land - Homeplace 80a	4000			
Creamer Place	400			
Jewett Lot 20a	1000			
House		2500		
Barn & Sheds		500		
Barn - Blueberry Lane		200	9000	147.62
Warner, George N. & Joan A.				
House		2000	2000	48.40
Warner, John E. & Mildred L.				
House		2000	2000	48.40
Warner, Ralph C. & Beatrice M.				
House		1000	1000	24.20
Watt, Nigel J. & Helen				
Lot	500			
Land 23a	1150			
House & Garage		13000		
Workshop		2500		

Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
(Service Credit $50)			17150	365.03
Welch, Joseph F.				
Nubanusit Lake Frontage 621'	37260			
House		15000		
Boat House		2500		
Ice House		100		
Workshop		1000		
Pumphouses		100		
Woodshed		300	56260	1361.49
West, Robert J. & Susan L.				
Lot	500			
House		13000		
Garage		1000	14500	350.90
Wiechert, Richmond R. & Celia S.				
Lot	400			
Land 32a	1600			
House		11000	13000	314.60
Zeller, John C. & Dorothy L.				
Lot	400			
Center Pond Frontage 500'	5000			
Chalet		29750		
New Barn		7600		
Greenhouse		1100	43850	1061.17

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Alexander, Malcolm N. & Priscilla				
Nubanusit Lake Frontage 216'	12960			
House		12000		
Boats (4)		750	25710	622.18
Allen, Joseph P. & Rhoda E.				
Lot #14 Deer Run Reserve	400			
Land 4a	200		600	14.52
Allen, Peter H. & Marion				
Storey Lot 110a	5500			
Tarr Lot 76a	3800		9300	275.06
Allmang, Christianne				
Lot #18 Deer Run Reserve	400			
Land 4a	200		600	14.52
Alswanger, Sanford B. & Lois H.				
Granite Lake Frontage 125'	7500			
House		7000		
Pumphouse		75	14575	352.72
Anctil, Albert F.				
Silver Lake Frontage 100'	6000			
House		12000		
Boathouse		1000		
Boats - 2		1000	20000	484.00
Andrew, Marion R.				
Tolman Pond Frontage 100'	1000		1000	24.20
Ansaldo, Charles R. & Beverly A.				
Silver Lake Frontage 40'	2400			
House		4000	6400	154.88
Ardry, Frederick A. & Ronald G.				
Lot	500			
Right of Way	100			
House & Woodshed		5500	6100	147.62
Avery, Fred G.				

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Granite Lake Frontage 50'	3000			
House		6000	9000	217.80
Bach, Priscilla G.				
Granite Lake Frontage 120'	7200			
House		7200		
Pumphouse		75		
Boat		100	14575	352.72
Banks, Robert A. & Martha E.				
Granite Lake Frontage 100'	6000			
Land 21a	1050		7050	170.61
Bemis, Ralph B.				
7/12 Int. Bancroft Lot 14½a	725		725	17.54
Bennick, Richard E. & Mary				
Nubanusit Lake Frontage 450'	27000			
Hersey Lot Frontage 150'	9000			
Land 10a	500			
House		7500		
Boathouse		1500		
Boats - 3		300	43700	1057.54
Bergeron, Edward J. & Evelyn J.				
Granite Lake Frontage 77'	4620			
House		14000		
Boathouse		350	18970	459.08
Berman, Stanley J.				
Granite Lake Frontage 242'	14520			
House		7500		
Boathouse		200	22220	537.72
Balck, Carolyn Struthers				
Lot	500			
Land 3a	150			
House		11000	11650	281.93
Boccia, Eurelis J. & Mary F.				
Granite Lake Frontage 35'	2100			
Lot	500			
House		8000	10600	256.52
Bosa, Arthur J. & Doris Y.				
Land 38½a	1925		1925	46.59
Bowen, David & Margaret K.				
Nubanusit Lake Frontage 110'	6600			
House		13000		
Guesthouse		3000		
Small Guesthouse		1000		
Woodshed		100		
Garage		500	24200	585.64
Bowlby, Charles L. & Mildred E.				
Granite Lake Frontage 50'	3000			
Land from Carr Estate	2000			
Land Near Granite Lake	3500			
Building		3500		
Trailer		190	12190	295.00
Brantwood Camp, Trustees of				
Land 100a	5000			
Boats - 3		300	5300	128.26
Briggs, Mary Cabot Trust				
Yardley Pasture 30a	1500			
Tenny Lot 10a	500			
Hunt Pasture 200a	10000			
Nubanusit Lake Frontage 2000'	120000			
Spoonwood Pond Frontage 2000'	10000		142000	3294.40
Brisoce, Frederick Y., Jr.				
Land 159.3a	7965		7965	192.75
Brooks & Amlaw, Inc.				
Granite Lake Frontage 180'	10800			
Lot	500			
Land 3a	150			
4 Apartment Motel		15000		

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Dining Room - Kitchen		11000		
Gazebo		100		
6 Large Cabins @ $1000		6000		
2 Double Cabins @ $2500		5000		
2 Older Cabins @ $1500		3000	51550	1247.51
Brown, Hugh				
Robbins Lot 5a	250		250	6.05
Buckingham, Browne & Nichols School				
Land 105a	5250		5250	127.65
Burns, Helen P.				
House		11000		
Lot	400			
Guesthouse & Garage		3000		
Land 76a	3800			
Outbuilding		100		
Studio		3000	21300	515.46
Burt, Richard H. & Ruth M.				
Lot #13 - Deer Run Reserve	400			
Land 5.2a	160		560	13.55
Bushey, Roy & Hazel Myrna				
Lot	500		500	12.10
Call, Robert J. & Janice D.				
Nubanusit Lake Frontage 125'	7500			
House		9000	16500	399.30
Carlson, Raymond O. & Jeannette J.				
Granite Lake Frontage 60'	3600			
House		5500	9100	220.22
Carter, Dr. Frank H. & Elizabeth A.				
Nubanusit Lake Frontage 278'	16680			
House		8000		
Boat		700	25380	614.20
Caruso, Arthur T. & Mary M.				
Granite Lake Frontage 250'	15000			
Lot	500			
Land 5a	250			
House		7000	22750	550.55
Castor, Ralph P.				
Lot #9 - Deer Run Reserve	400			
Land 3a	150		550	13.31
Center For Chamber Music at Apple Hill Farm, Inc.				
House & Barn		23000		
Land 20a	1000			
Land 48a	2400			
Tennis Court		2500		
Recreation Center		5000		
Swimming Pool		5000		
Theater Building		2000		
Garage		500		
Shed		400		
Cabins - 7 - @ $500		3500		
Lot	400		45700	1105.94
Chandler, Christine L.				
Granite Lake Frontage 337'	20220			
Lot	500			
House		8000		
Garage		2500		
Boat		100	31320	757.94
Chaplin, D. Reed & Minnie C.				
Granite Lake Frontage 125'	7500		7500	181.50
Cobleigh, Gerald F.				
Lot	500			
House & Shed		10000	10500	254.10
Colony, John Jr., & Charles				
Spoonwood Frontage 2000'	10000			
Nubanusit Lake Frontage 100'	6000			

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Plummer - Rugg Lot	500			
Reed Lot 30a	1500			
Sheldon Lot 43a	2150			
Water Rights	2000			
Gatehouse		1000	23150	560.23
Conrad, Margaret E.				
Lot	400			
Conrad Lot 8a	400			
House		4000	4800	116.16
Cotton, Norman H. & Janice A.				
Granite Lake Frontage 175'	10500			
House		6000		
Boathouse		800	17300	418.66
Coutu, Esther F.				
Mill Site	1000		1000	24.20
Danner, Walter A. & Helen L.				
Nubanusit Lake Frontage 200'	12000			
House		8500	20500	496.10
Dardani, Lucy R.				
Granite Lake Frontage 116'	6960		6960	168.43
Davenport, Stephen & Johanna				
Land 20a	1000		1000	24.20
DeLuca, Gerrard M. & Gwen				
Land 82a	4100		4100	99.22
deMartelly, John S.				
Lot	400			
Land 48a	2400			
House		4000		
Barn		2000	8800	212.96
deMartelly, John Michael; Bergman Dorothy deMartelly; Geraci, Johann deMartelly				
Pearson Lot 75a	3750		3750	90.75
Domoroski, Nicholas & Sophie				
Land 12½a	625		625	15.12
Driscoll, Francis J., Jr. & Anne M.				
Granite Lake Frontage 20'	1200		1200	29.04
Drogue, Donald R.				
Silver Lake Frontage 50'	3000			
House		3500	6500	157.30
Duddy, Roy A. & Margaret				
Lot	400			
Right of Way	1200			
Buildings		2000	3600	87.12
Duhamel, Edward A. & Jeanine J.				
Building		600		
Lot	400		1000	24.20
Dwyerm Martin C. & Wendy				
Lot	400			
Land 10.8a	440		840	20.33
Everett, J. Bernard				
Boat		400	400	9.68
Fallon, Donald J. & Eleanor B.				
Silver Lake Frontage 40'	2400			
Building		3500	5900	142.78
Faulkner, Clarence A. & Winifred M.				
Silver Lake Frontage 100'	6000			
Cottage		4000	10000	242.00
Faulkner, Gilbert L. & Mary E.				
Silver Lake Frontage 100'	6000			
House		11000	17000	411.40
Ferguson, Ronald R. & Sandra H.				
Granite Lake Frontage 135'	8100			
House		11000		
Garage		1000	20100	486.42
Fiderio, Charles R. & Shirley F.				
Lot	400			

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Land 48a	2400			
New House		15000		
House		3000	20800	503.36
Five B. Farm Trust				
Lot	400			
Silver Lake Frontage 92'	5520			
Lead Mine Land 336a	16800			
House		13000		
Guesthouse		1500		
Workshop & Shed		200		
Boathouse		800	38970	943.07
Frazier, Ronald L. & Elva L.				
Lot	400			
Building		200	600	14.52
French, Frederick W. & Susan R.				
Lot	400			
Land 74.4a	3720			
Summerhouse		1000	5120	123.90
Furlong, Albert R. & Patricia T.				
Granite Lake Frontage 110'	6600		6600	159.72
Gailey, Robert W. & Shirley G.				
Silver Lake Frontage 225'	10500			
House		20000	30500	738.11
Geddes, Paul K.				
Robbins Pasture 100a	5000		5000	121.00
Giambro, Costantina D., Trustee for Dario & David N.				
House		7000		
Lot	400			
Trailer		760		
Shed		50		
Barn		2000		
Land - Old Stoddard Road 525a	26250			
Westminster Lot 45a	2250		38710	936.78
Giffin, John H., Sr.				
Land 11a	550			
Tolman Pond Frontage 160'	1600		2150	52.03
Giffin, John H., Sr. et al				
House & Barn		9000		
Lot	400			
Tolman Pond Frontage 270'	2700		12100	292.82
Giffin, John H., Jr.				
House		12000		
Lot	400			
Tolman Pond Frontage 220'	2200			
Woodshed		200		
Land 33a	1650		16450	398.09
Gilbert, Katharine deP.				
Nubanusit Lake Frontage 106'	6360			
Lot	400			
Right of Way	100		6860	166.01
Gilmore, Richard P. & Ruth M.				
House		2500		
Nubanusit Lake Frontage 300'	18000			
Boathouse		500		
Woodshed		50		
Nubanusit Lake Frontage 126'	7560		28610	692.36
Glazier, William H.M.				
Silver Lake Frontage 300'	18000		18000	435.60
Granite Lake Association				
Water Rights	2000		2000	48.40
Granite Lake Realty Corporation				
Granite Lake Frontage 149½'	8970			
Land 28a	1400			
Tennis Courts - 4		4000		
Arts & Crafts Shop		1000		

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Trailer		1900		
Office Building		4000		
Canteen Building		5000		
Recreation Building		15000		
Dormitories #'s 1-12		18000		
Dormitory Double		5000		
Dormitories #'s 14-15		3000		
Dormitories #'s 21-22		5000		
Single Cottages - 13 - @ $1000		13000		
Single Cottages - #'s 19-21 - 3 - @ $1000		3000		
Shower Room		1000		
Laundry Room		1000		
Basketball Court		2000		
Guest House - 3		6000		
Double Cottage		5000		
Small Camp		500		
Kitchen - Dining Room		9000		
Workshop		500	113270	2741.14
Green, Donald S. & Joyce C.				
Granite Lake Frontage 33'	1980		1980	47.91
Greenwood, Calvin D. & Ruth R.				
House		7000		
Nubanusit Lake Frontage 200'	12000		19000	459.80
Grube, Emil				
House & Garage		14000		
Lot	500			
Land 10a	500			
Boats - 2		200	15200	367.85
Guida, Alexander & Lottie				
Granite Lake Frontage 150'	9000		9000	217.80
Guida-Seibert Dairy Company				
House		12000		
Lot	400			
Barn		1000		
Wilson-Tarbox Lots 324a	16200			
Town Farm Lot 93a	4650			
Home Lot	500			
Fraser Lot	500			
Sawtelle Lot	500		35750	865.15
Hale, Martin M. & Deborah C.				
Nubanusit Lake Frontage 200'	12000			
House		12000	24000	580.80
Hall, Jonathan & Virginia I.				
Silver Lake Frontage 100'	6000		6000	145.20
Hammond, John J.				
Land 41.6a	2080			
Land 250a Open Space	4509		6589	159.45
Hampton, Beverly E.				
Granite Lake Frontage 100'	6000			
House		8000		
Garage		200	14200	343.64
Hanifin, Heirs of Thomas E.				
Donkey Pasture 33a	1650			
Taylor Lot 57a	2850			
Cheney Lot 120a	6000		10500	254.10
Hansel, Robert R. & Susan C.				
Lot	500			
House		18560	19060	461.25
Hardy, Miriam & Christine M.				
House		8000		
Lot	400			
Hardy & White Farm 207a	10350			
Land 86a	4300		23050	557.81
Hastings, Ruth B.				
5/12 Int. Bancroft Lot 10.5a	525		525	12.70
Hazen, Kenneth W. & Catherine S.				

Non-Resident Inventory And Property Taxes for 1975	Value Land	Value Bldgs.	Total Value	Total Tax
House		6000		
Lot	500			
Right of Way	100		6600	159.72
Heaney, Sarah M.				
Land 45a	2250		2250	54.45
Hersey, Winthrop P.				
Snowflake		7500		
Nutshell		6500		
Guesthouse Shop		1000		
Shed		50		
Boathouse		300		
Tool Shed		100		
Nubanusit Lake Frontage 815'	48900			
Land 13½a	675			
Boats - 2		700	65725	1590.55
Hewitt, Linwood H., Jr., Dorothy H. & Kimball, Robert P.				
House A Frame		12000		
Nubanusit Lake Frontage 500'	30000			
Shed		100		
Storage Barn at Franks		1800	43900	1062.38
Hewitt, L.H., Jr., Inc.				
House		30000		
Garage		1500		
6 Stall Storage Shed		2500		
Nubanusit Lake Frontage 344'	20640			
Add'l Nubanusit Frontage 32'	1920		56560	1368.75
Hinds, Ray A., Jr. & Harriet F.				
Granite Lake Frontage 57'	3420		3420	82.76
Hinds, Ray A., Sr. & Ray A., Jr.				
Granite Lake Frontage 55'	3300		3300	79.86
Hinds, Ray A., Sr. & McGrath, Ellen L.				
Granite Lake Frontage 54'	3240		3240	78.41
Hinds, Harriet F. & McGrath, Ellen L.				
Boathouse		500		
Granite Lake Frontage 58'	3480		3980	96.32
Hinds, Ray A., Sr. & Harriet F.				
House & Garage		7000		
Lot	400			
Holt Lot 43a	2150			
Cameron Lot 100a	5000			
Rork Lot 6a	300		14850	359.37
Hograf, Eugene B.				
Trailer (on Frank Upton Land)		855	855	20.69
Holbrook, Altha J.				
Granite Lake Frontage 200'	12000			
Boathouse		500		
House		15000		
Boat		100	27600	667.92
Holt, Priscilla R.				
Granite Lake Frontage 60'	3600			
House		8000		
Garage		800	12400	300.08
House, William P. & Elaine J.				
Silver Lake Frontage 50'	3000			
Rocco Lot 333a	16650		19650	475.53
Howard, Norman B. & Clarisse L.				
Granite Lake Frontage 160'	9600			
House & Garage		9000		
Boathouse		500	19100	462.22
Hunting, Charles L. & Mabel G.				
House		6000		
Nubanusit Lake Frontage 200'	12000			
Garage-Guest House		2500		
Shed		50	20550	497.31
Huntsman-Trout, Beatrice Rolfe				

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Land 50a	2500		2500	60.50
Jackson, Charles N. & Nellie M.				
Granite Lake Frontage 90'	5400			
House		4500	9900	239.58
Jacobs, Donald M.				
Camp		400		
Lot	400			
Land 8a	400		1200	12.10
Johnson, Alfred W. & Virginia M.				
Cottage		4500		
Lot	500		5000	121.00
Joyal, Achille A.				
Granite Lake Frontage 60'	3600			
House		1800	5400	130.68
Kaplan, Josephine R.				
House		6000		
Lot	400			
Guesthouse		400		
Garage		200		
Land 2½a	125		7125	172.42
Keene, City of				
Echo Lake	15400			
Hall-Hardy Lot 53a	2650			
Rolfe Lot 533a	26650		44700	1081.74
Keene, Co-operative Bank				
Lot #16 - Deer Run Reserve	400			
Land 6a	300		700	16.94
Kerkorian, Harry & Todd, Artin				
Land 41a	2050		2050	49.61
Kimball, Robert P.				
Boats - 2		500	500	12.10
Klemperer, Margit Freund				
House		7000		
Lot	400			
Land 53a	2650		10050	243.21
Knight, Arthur H.				
Land 144a	7200			
Boat		100	7300	176.66
Knight, Helen E.				
Granite Lake Frontage 300'	18000			
House		9000		
Boathouse		500		
Boat		250	27750	671.55
Knox, Clifton J. et al				
Granite Lake Frontage 140'	8400			
House		11000		
Summerhouse		1000	20400	493.68
Kramer, Michael & Helen A.				
House		5500		
Garage		1000		
Lot	500		7000	169.40
Kursh, Charlotte A.				
House		6000		
Lot	400			
Garage-Workshop		2000		
Shed		200		
Nubanusit Lake Frontage 250'	15000			
Land 2a	100			
Boat		100	23800	575.96
Ladd, Florence P.				
½ Int. House		3000		
½ Int. Lot	200		3200	77.44
Lane, H. LeGro & Arlene M.				
House		14000		
Nubanusit Lake Frontage 300'	18000			
Cottage		750	32750	792.55

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Lape, James T. & Elizabeth B.				
House		12000		
Lot	400		12400	300.08
Lape, James T. & Riley, Bonnie A.				
Nubanusit Lake Frontage 200'	12000		12000	290.40
Larre, Jeanne				
Granite Lake Frontage 100'	6000			
House		12000		
Cottage		1500	19500	471.90
Laubshire, Helen G.				
Land (150' x 225')	100		100	2.42
Law, Rosamond E. & Elliot, John				
House		13000		
Lot	400			
Silver Lake Frontage 400'	24000			
Boathouse		500		
Barn		1500		
Land 260a Open Space	4733		44133	1068.02
Leary, John K. & Rita F.				
Granite Lake Frontage 33'	1980			
Building		4500		
Lot	500		6980	168.92
Leary, John K., Jr. & Jean E.				
Granite Lake Frontage 33'	1980			
Building		8306		
Lot	500		10786	261.01
Lebs, Nancy Ward				
Land 45a	2250		2250	54.45
Lindner, Carl M.				
Fay Lot 5a	250		250	6.05
Lindner, Charles R.				
Lot	400			
Building		3000		
Land 1½a	75		3475	84.10
Lindner, Priscilla L.				
Patrick Lot 5a	250		250	6.05
Lucius, Robert H. & Flora Z.				
Granite Lake Frontage 372'	22230		22230	540.15
McEntegart, James G. & Loretta H.				
Granite Lake Frontage 50'	3000			
House		15585		
Pump House		75	18660	451.57
McKie, Theodore C. & Madelyn C.				
Damon Lot 20a	1000		1000	24.20
McMahon, John H., Sr.				
Camp		500		
Rugg Lot 30a	1500		2000	48.40
McMahon, Patricia E.				
House		8000		
Lot	500			
Garage		800	9300	225.06
McPartland, Kenneth M. & Nance L.				
Nubanusit Lake Frontage 395'	23700			
House		10000		
Boathouse		600	34300	830.06
Miller, Mark Channing et al				
Nubanusit Lake Frontage 1500'	90000			
Land 60a	3000			
House		18000		
Garage		200		
Boathouse		2000		
Woodshed		50		
Camp		1000	114250	2764.85
Monroe, Florence B.				
½ Int. House		3000		
Lot	200		3200	77.44

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Morilly, Jane A.				
Taylor Lot 50a	2500		2500	60.50
Morse, Elbert W.				
House		6000		
Lot	500		6500	157.30
Muirhead, Donald M., Jr. & Alison S.				
Osgood Farm Lot 40a	2000			
White Pasture 5a	250		2250	54.45
Murdock, E., Inc.				
Swett Lot 25a	1250		1250	30.25
Murphy, Dorothy H.				
Granite Lake Frontage 414'	24840			
House		20000	44840	1085.13
Nagle, Robert J. & Molly I.				
Granite Lake Frontage 65'	3900			
Lot	500			
House		15000		
Barn		1000	20400	493.68
Nelson Estates				
Land - Wilder Lot 20a	1000		1000	24.20
New England Woodenware Corporation				
Sheldon Lot 100a	5000		5000	121.00
Norwood, Charles B. & Evelyn D.				
House		8500		
Nubanusit Lake Frontage 209'	12540		21040	509.17
Page, Karl K. & Myrtle I.				
Granite Lake Frontage 118'	7080			
House		9000		
Garage		700		
Summer House		400		
Boat		175	17355	419.99
Papile, Romeo A. & Judith A.				
Marshy Land in Munsonville	100		100	2.42
Parker, Lewis S.				
Center Pond Frontage 300'	3000			
Taylor Lot 40a	2000			
Gibson Lot 40a	2000			
Osgood, Lot 152a	7600		14600	353.32
Parker, Lewis S.				
Center Pond Frontage 300'	3000			
Taylor Lot 40a	2000			
Gibson Lot 40a	2000			
Osgood Lot 152a	7600		14600	353.32
Parker, Linn M. & Sadie T. & Hewitt, Dorothy H.				
Nubanusit Lake Frontage 161'	9660			
House		8000	17660	427.37
Parker, Walter B.				
House		12450		
Shed		100		
Lot	400			
Sugar House		600		
Barn		1000		
Land 91a	4550		19100	462.22
Patek, Arthur A., Jr.				
House		14500		
Lot	500			
Land 5a	250			
Garage-Woodshed		1200	16450	398.09
Patterson, Franklin K.				
Lot	400		400	9.68
Pelletier, Paul J.				
Granite Lake Frontage 105'	6300			
House		8500		
Garage		800	15600	377.52
Perrins, Daniel T. & Ruth H.				

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Lot	400		400	9.68
Phillips, Margaret M.				
Lot	400		400	9.68
Pollen, Everon P. & Dorothy C.				
House		2500		
Lot	500		3000	72.60
Press, Nehemiah H.				
Granite Lake Frontage 80'	4800			
House & Shed		7700		
Lot	400			
Cottage Large		4000		
Cottages Small 3		800		
Land 6a	300		18000	435.60
Priest, Eliot & Julia H.				
Land 5a	250		250	6.05
Priest, Theodore M. & Frances L.				
Hubbard Land 35a	1750		1750	42.35
Public Service Co. of New Hampshire				
Utilities		150000	150000	3630.00
Putnam, David F., 1956 Trust				
Building		6000		
Silver Lake Frontage 447'	26820		32820	794.24
Rebidue, Roy E. & Doris				
House		4000		
Silver Lake Frontage 40'	2400		6400	154.88
Ridge, David A. & Bonnie J.				
House		6000		
Lot	400			
Land 2a	100		6500	157.30
Robertson, Norris H. & Barbara B.				
Nubanusit Lake Frontage 220'	13200			
House		6800		
Boats - 4		500	20500	496.10
Robertson, Norris H. & Hunting, Charles L.				
Island - Lake Nubanusit	3620		3620	87.60
Robertson, William R. & Anne T.				
House & Garage		38000		
Lot	400			
Silver Lake Frontage 100'	6000			
Center Pond Frontage 190'	1900			
Boat		100		
Land - Lead Mine Road 48a	2400			
Land - Priest G. 72a	3600		52400	1268.08
Rowe, Heirs of Hollis				
Silver Lake Frontage 700'	42000		42000	1016.40
Sargon, Miriam B.				
Lot	400		400	9.68
Seaver, Edgar G.				
Building		3000		
Silver Lake Frontage 1012'	60720		63720	1542.02
Shepard, Elizabeth W.				
House		4500		
Silver Lake Frontage 800'	48000		52500	1270.50
Sherry, Daniel B.				
Land 19a	950		950	22.99
Shipp, William & Gwen				
Nubanusit Lake Frontage 200'	12000			
2 Rights of Way	200			
House		5000		
Woodshed		100		
Boathouse		50	17350	419.87
Spaulding, Earl B.				
House & Shed		7000		
House		2500		
Tolman Pond Frontage 250'	2500			
Tolman Pond Frontage 50'	500			

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Land 29a	1450		13950	337.59
Stebbins, Heirs of Edith				
House		14500		
Guesthouse		2500		
Lot	400			
Right of Way	100			
Land 90a	4500		22000	532.40
Stefanik, Robert & Shirley				
Granite Lake Frontage 90'	5400			
House & Garage		20000		
Boats 2		1100	26500	641.30
Stockwell, Sidney W. & Marianna				
Kent, Lewis & Goodhue Lots				
475a Open Space	7714		7714	186.68
Struthers, Alfred M.				
House		25000		
Lot	400			
Land 13a	650		26050	630.41
Struthers, Heirs of Dr. Parke H., Sr.				
House		14000		
Lots 2	800			
Red Brick House		3000		
Guesthouse		2000		
Barn		1500		
Land 194a	9700		31000	750.20
Struthers, John H.				
Land 50a	2500		2500	60.50
Struthers, Parke, Jr.				
Land 140a	7000		7000	169.40
Szlapinski, Alfred				
House		2000		
Lot	400			
Land 15a	750		3150	76.23
Takio, Edward R.				
House		5000		
Lot	400			
Garage		500		
Right of Way	100		6000	145.20
Thompson, Theron				
Half a Lot	250		250	6.05
Timberview Association				
Lot #3 17.2a	860			
Lot #4 21.3a	1065		1925	46.58
Tolman, Helen				
Land 10a	500		500	12.10
Towne, Samuel A.				
Tolman Pond Frontage 49'	490		490	11.86
Towne, Samuel A., Jr. & William S.				
Tolman Pond Frontage 121'	1210			
Land 12.6a	630		1840	44.53
Trask, Corridan H., Jr. & Margaret E.				
Granite Lake Frontage 50'	3000			
House		12000	15000	363.00
Tribble, Robert F.				
Granite Lake Frontage 24'	1440		1440	34.85
Tri-Town Realty				
Town Lot 26a	1300			
Part of Harris Lot 78a	3900		5200	125.84
Trowbridge, C. Robertson				
House		11000		
Barn		4000		
Lot	400			
Land 165a	8250			
Silver Lake Frontage 50'	3000			
Guesthouse		2300	28950	700.59

Non-Resident Inventory And Property Taxes for 1975	Value Land	Bldgs.	Total Value	Total Tax
Turner, Katharine S.				
House		4500		
Nubanusit Lake Frontage 220'	13200			
Nubanusit Lake Frontage 250'	15000			
Cottage		2000		
Guesthouse		200		
Camp		2000	36900	892.98
Tuttle, Gale T. & Nina G.				
House		3500		
Lot	500		4000	96.80
United Church of Christ in Keene				
Land - Felt Hill 5a	250		250	6.05
Upton, Heirs of Horace				
Land 10a Open Space	58			
Land 248a	12400		12458	301.58
Vaughter, David C. & Helen S.				
House - Guest Cottage		5500		
Nubanusit Lake Frontage 150'	9000		14500	350.90
Walker, Jeannette L.				
Taylor Pasture 70a	3500		3500	84.70
Washer, Kenneth E. & Joanne M.				
House		11000		
Lot	500			
Right of Way	100		11600	280.72
Weaver, Eleanor				
House		5000		
Lot	500			
Right of Way	100		5600	135.52
Wells, Heirs of Wellington				
White Lot 20a	1000		1000	24.20
White, Barrie M., Jr.				
House		61000		
Lot	400		61400	1485.88
Wilder, Alden E. & Richard A.				
Tarbox Lot	500			
Green-Guillow Lot 5 1/3a	275		775	18.76
Williams, Caroline F.				
House		16000		
Lot	400			
Land 10a	500			
Woodshed		300		
Guesthouse		1200		
Right of Way	100		18500	447.70
Wilson, Thomas Muir				
Land 20a	1000		1000	24.20
Wiswall, Leroy				
Hilltop Lot 18a	900		900	21.78
Wright, Helen A.				
Granite Lake Frontage 75'	4500			
House		7500		
Garage		1500	13500	326.70
Wright, Ralph W. & Harriet W.				
Granite Lake Frontage 100'	6000			
House		3500		
Guesthouse		600	10100	244.42
Zahos, George E. & Rena G.				
House		4500		
Granite Lake Frontage 95'	5580		10080	243.94

TOWN MEETING MARCH 4, 1975

Minutes of the Annual Meeting of the Town of Nelson, N.H.

The meeting was called to order at 7:15 p.m. by the Moderator, John Bradshaw, who read the opening clause of the Warrant.

The motion was made by Frank Upton that the reading of the Warrant be waived. Motion was seconded and carried.

Maurice Collins, Jr. announced that he was resigning his duties as Selectman, effective at the end of the meeting.

Article 1. To choose all necessary officers:

Town Clerk: Mrs. Charlotte H. Pratt was elected Town Clerk, one vote being cast by the Moderator, and sworn into office by the Moderator.

Selectmen: Theresa M. Upton was elected Selectman for 2 years, one vote being cast by the Clerk.

Selectmen: The following were nominated for Selectmen: Bernie Pierce and Robert Call.

The Moderator appointed Joseph Skinner, Frank Upton and Donald Bennett as Tellers for the meeting.

Total votes cast 113, necessary for choice 57

Bernie Pierce	78
Frank Call	31
Frank Upton	3
Blank	1

Bernie Pierce was declared elected by the Moderator.

The following named officers were duly elected, one vote being cast by the Clerk.

Tax Collector:	Sidney Partridge
Treasurer:	Florence B. Tolman
Road Agent:	Claude W. Hutchins, Sr.
Police Officer:	Kenneth B. Balch
Constable:	Frank E. Upton, Jr.
Fire Chief:	Raymond G. Huber
Civil Defense Dir.:	Dean Huber
Sexton:	Winston H. French

Auditor: The following were nominated for the office of Auditor:

Richard Steuart	declined

Peter Parker	
Dorothy Plant	declined by letter read by Town Clerk
Rodger Tolman	declined

Peter Parker was elected Auditor, one vote being cast by the Clerk.

Trustee of Trust Funds: Frances B. Tolman
Cemetery Board: Rodger Tolman
Trustee of Library: Marion E. Bingham

All duly elected officers were present and were sworn into office at this time by the Moderator.

Motion made and seconded to continue the Town Meeting and take up and act on all Articles in the Warrant. Also to instruct the Selectmen to petition the General Court to legalize the March 4, 1975 Town Meeting held in the Town of Nelson. Motion carried without one desending vote.

Edward Schillemat, Jr. thanked the Town for their support while he served as Selectman.

Sidney Partridge pointed out so called errors in the Town Report.

Article 2. To see if the Town will vote to raise the sum of $22,465.00 to defray Town Charges for the year ensuing. Motion made to accept article as read and seconded:

Amendment: Motion was made by Barry Tolman to change figure to $22,965.00. Motion was seconded. (He explained that it is the responsibility of the Town to help a family in real need.) Amendment carried.

Amendment: Motion made and seconded (Motion made by Sidney Partridge) It is the sense of this meeting that the Selectmen reinstate the Detailed Statement of Payments in the Town Report of 1975 and in the reports for subsequent years. Prevailed. Article accepted as amended.

Article 3. It was voted to authorize the Selectmen to borrow on the credit of the Town in anticipation of taxes for the year 1975.

Article 4. It was voted to authorize the Selectmen to sell at public auction to any proper buyer and all parcels of property conveyed to the Town by the Tax Collector or other deeds and to execute, acknowledge, and deliver appropriate deeds thereof.

Article 5. It was voted to authorize the Selectmen to accept gifts, and/or Federal or State Aid in the name of the Town of Nelson.

Article 6. It was voted to authorize the Selectmen to receive monies from the State under the Highway Grant. These monies to be used to supplement Summer and Winter Road Maintenance. (approximately $6,200.00)

Article 7. It was voted to raise and appropriate the sum of $1,553.00 for the support of the Town Library.

Article 8. It was voted to raise and appropriate the sum of $100.00 to help defray necessary and proper expenses of Old Home Day; the sum of $150.00 for the same purpose of Memorial Day; and the sum of $150.00 for the care of the Town Common.

Article 9. It was voted to raise and appropriate the sum of $350.00 for the maintenance of the Cemetery, this sum to be paid to the Secretary of the Cemetery Board on or before May 1, 1975.

Article 10. It was voted to raise and appropriate the sum of $340.00 as its fair share of the operating expenses of the Cheshire Hospital.

Article 11. To see if the Town will vote to raise and appropriate the sum of $251.60 as the Town's share for the Southwestern New Hampshire Regional Planning Commission. Motion made and seconded to accept article as read:

Request for a written vote: Mary Shonk, Joseph Skinner and Donald Bennett appointed Tellers for this Article:

Total of votes cast 111, necessary 56
Yes 63
No 48

Article accepted as read.

Article 12. To see if the Town will vote to raise the sum of $251.00 for the support of the Monadnock Region Association. Motion made and seconded to pass over the Article, motion carried.

Article 13. It was voted to raise and appropriate the sum of $50.00 for the proper expenses of the Nelson Board of Adjustment and the Administrator of the Nelson Land Use Plan.

Article 14. It was voted to raise and appropriate the sum of $100.00 to support the services of the Monadnock

Region Humane Society.

Article 15. It was voted to raise and appropriate the sum of $185.00 as its fair share of the operating costs of the North Cheshire County Home Health Service.

Article 16. It was voted to raise and appropriate the sum of $152.00 as its fair share of the operating costs of the Monadnock Family and Mental Health Service.

Article 17. It was voted to raise and appropriate the sum of $1,440.00 for rubbish disposal. (Mr. Collins explained this would be paid to Keene)

Article 18. It was voted to raise and appropriate the sum of $500.00 for the proper expenses of the Police Department.

Article 19. It was voted to raise and appropriate the sum of $50.00 for Civil Defense Purposes.

Article 20. It was voted to raise and appropriate the sum of $1,000.00 for the Maintenance of the Fire Department.

Article 21. It was voted to raise and appropriate the sum of $850.00 for the purchase of a high capacity portable pump for the Fire Department.

Article 22. It was voted to raise and appropriate the sum of $14,000.00 for the maintenance and repair of the roads and bridges.

Article 23. It was voted to raise and appropriate the sum of $1,500.00 to crush gravel.

Article 24. It was voted to raise and appropriate the sum of $11,000.00 for General Highway expenses--gas, repairs, and supplies.

Article 25. It was voted to raise and appropriate the sum of $500.89 as its share of the TRA construction costs, the State's share being $3,339.24.

Article 26. To see if the Town will vote to raise a sum of $5,000.00 to be added to the Capital Reserve Fund, it being understood that no withdrawals may be made from this Fund except by vote of the Town for purchase of road equipment and upon recommendation by the Town Equipment Committee.(Committee includes The Selectmen, Road Agent, Frank E. Upton, Jr., Lawrence McClure, Jr. and Bernie Pierce.)

Amendment: Motion made and seconded to change the amount to $3,000.00.

Standing vote requested.
Yes 91
No 18
Motion carried and Article was accepted and amended.

Article 27. It was voted to raise and appropriate the sum of $1,000.00. Said sum to be held in a Special Reserve Fund for the ultimate replacement of the Town's present Dump arrangements, it being understood that no withdrawals may be made from the fund except by vote of the Town. Motion made to accept as read, seconded.

Standing vote
Yes 72
No 23
Motion carried and Article was accepted as read.

Article 28. To see if the Town will vote to raise the sum of $1,000.00. This sum to be held in a Special Reserve Fund for the construction or renovation of Town Buildings, it being understood that no withdrawals may be made from the Fund except by vote of the Town. Motion made and seconded to accept as read.

Amended: Motion made and seconded to have the Selectmen appoint a committee of 3 interested people to serve as a committee to work on project involving Capital Reserve Fund. Prevailed.

Amendment: Motion made and seconded to change the words Town Buildings to Town Hall and/or Old School House. Prevailed.

Article accepted as amended.

Article 29. It was voted to approve expenditures not to exceed $500.00 for making the 2nd floor small room of the Old School House suitable for Selectmen's Office.

Article 30. It was voted to raise and appropriate the sum of $200.00 for the continued support of the Munsonville Association. (pre-School.)

Article 31. It was voted to raise and appropriate the sum of $200.00 for the support of the newly formed Nelson Baseball Association.

Article 32. To see if the Town will appropriate a sum not to exceed $1,000.00 for the Reassessment of the Town.

Motion made and seconded to pass over article.

Standing vote
Yes 43
No 54 Motion lost.

Motion made and seconded to accept Article 32 as read.

Amendment: Motion made by Sidney Partridge and seconded: To see if the Town will vote to raise and appropriate the sum of $1,000.00 to be held in a Special Reserve Fund for future reassessment of the Town, no withdrawals to be made from said Fund except by vote of the Town. Motion lost.

Amendment: Motion made by John Walter and seconded that the assessment be done by Professional appraisers. Motion lost.

Article 32 was passed as read.

Article 33. It was voted to raise and appropriate the sum of $1,000.00 for a preliminary property map of the Town, the first step toward meeting the 1980 State deadline of a Tax Map for each Town.

Article 34. It was voted to authorize the Selectmen to withdraw from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for the use as set-offs against budget appropriations in the amount indicated; and, further to authorize the Selectmen to make pro-rate reductions in the amounts if estimated entitlements are reduced or take any action hereon:

Appropriation	Amount	Related Article
Library	$1,000.00	7
Dump Rental	1,000.00	17
High Capacity Pump	850.00	21
Crush Gravel	1,500.00	23
Selectmen's Office	500.00	29
Nelson Baseball Assoc.	200.00	31
Reassessment	1,000.00	32
Preliminary Property Map	1,000.00	33

Balance December 31, 1974	$5,922.59
Anticipated in 1975	6,912.00
Estimated Total:	$12,834.59

Article 35. It was voted to raise the sum of $100.00 for the salary of the Town Clerk raising it to a total of $300.00.

Article 36. To decide whether the sum of $40.00 shall be appropriated for the Monadnock Regional Bicentennial Committee to enable it to act as a regional coordinator for the celebration of the 1976 Bicentennial. Motion made and seconded to pass over Article 36. Motion lost.

Motion made and seconded to accept Article 36 as read. Prevailed.

Motion made to elect a new member of the Road Committee, seconded and prevailed. John Bunce was elected, one vote being case by the Clerk.

Article 37. To transact any other business or discuss other Warrant proposals as they may legally be brought before the meeting.

A standing vote of thanks was given to our 2 retiring Selectmen; Maurice W. Collins, Jr. and Edward R. Schillemat, Jr.

Motion made and seconded to adjourn. Motion prevailed and the Moderator declared the meeting adjourned at 11:05 p.m.

Respectfully submitted,

CHARLOTTE H. PRATT,
Town Clerk of Nelson

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
CONCORD, 03301

January 8, 1976

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen
Town Office
Nelson, New Hampshire 03457

Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts and records of the Town of Nelson for the fiscal years ended December 31, 1973 and December 31, 1974, which was made by this Division in accordance with your request dated November 20, 1975. Exhibits as hereafter listed are included as part of the audit.

One of the enclosed audit reports must be given to the Town Clerk for retention as part of the permanent Town records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Road Agent, Trustees of Trust Funds, Trustees of Library and Cemetery Board.

FINANCIAL STATEMENTS

General Fund:

Comparative Balance Sheets:
December 31, 1972-December 31, 1973 (Exhibit 1)
December 31, 1974-December 31, 1974 (Exhibit 17)

Comparative balance sheets disclosing the financial condition of the general fund, as of December 31, 1972 and December 31, 1973, are presented in Exhibit 1. As indicated therein, the current deficit increased by $777.50, from $7,544.62 to $8,322.12, during the fiscal year ended December 31, 1973.

Comparative balance sheets, as of December 31, 1973 and December 31, 1974 are presented in Exhibit 17. As indicated therein, the current deficit increased by $3,461.31, from $8,322.12 to $11,783.43, during the

fiscal year ended December 31, 1974.

Analysis of Change in Current Financial Condition:
Fiscal Year Ended December 31, 1973 (Exhibit 2)
Fiscal Year Ended December 31, 1974 (Exhibit 18)

Statements presenting an analysis of the factors which caused the change in current financial condition of the Town during the fiscal years ended December 31, 1973 and December 31, 1974 are presented in Exhibits 2 and 18 respectively. The factors which caused the increase of $777.50 in current deficit during the fiscal year ended December 31, 1973 were as follows:

Increases in Current Deficit:		
Net Budget Deficit	$1,528.89	
Decrease in Accts. Rec.	20.00	
		$1,548.89
Decreases in Current Deficit:		
Increase in Accts. Receivable (Reduction of Tax Sales Abatement Per Order of State Tax Commission)	$ 302.95	
Increase in Cemetery Board Fund	468.44	
		771.39
Net Increase in Current Deficit		$ 777.50

The factors which caused the increase in current deficit of $3,461.31 during the fiscal year ended December 31, 1974 were as follows:

Increases in Current Deficit:		
Net Budget Deficit	$4,144.93	
Decrease in Accts. Rec.	16.50	
		$4,161.43
Decreases in Current Deficit:		
Increase in Cemetery Board Fund	$ 564.52	
Increase in Accts. Rec.	135.60	
		700.12
Net Increase in Current Deficit		$3,461.31

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues:

Fiscal Year Ended December 31, 1973 (Exhibits 3 and 4)
Fiscal Year Ended December 31, 1974 (Exhibits 19 and 20)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1973, are presented in Exhibits 3 and 4. Similar statements for the fiscal year ended December 31, 1974 are contained in Exhibits 19 and 20.

As indicated by the Budget Summaries (Exhibits 4 and 20), a revenue deficit of $5,706.20, less a net unexpended balance of appropriations of $4,177.31, resulted in a net budget deficit of $1,528.89 during the fiscal year ended December 31, 1973; a revenue deficit of $7,315.66, less a net unexpended balance of appropriations of $3,170.73, resulted in a net budget deficit of $4,144.93 during the fiscal year ended December 31, 1974.

TREASURER

General Fund:

Classified Statement of Receipts and Expenditures: (Exhibits 5 and 21)

December 31, 1972 and December 31, 1973 (Exhibit 5)
December 31, 1973 and December 31, 1974 (Exhibit 21)

Summary statements of general fund receipts and expenditures for the fiscal years ended December 31, 1973 and December 31, 1974, made up in accordance with the uniform classification of accounts are included in Exhibits 5 and 21.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Verification of uncollected and unredeemed taxes

was made by mailing notices to delinquent taxpayers as indicated by the Tax Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

GENERAL COMMENTS AND RECOMMENDATIONS

Pertinent comments regarding accounting procedures which are necessary to safeguard the resources of the Town and provide effective internal controls are incorporated in these comments and recommendations.

Prescribed Cash Book For Selectmen Not Maintained:

It must be noted that for the periods under audit the prescribed selectmen's cashbook was not maintained. It was found that the alternate records kept by the incumbent selectmen during these periods were inadequate. At our suggestion, the current Board of Selectmen are now maintaining the prescribed cashbook. Authorization should be obtained from the Commissioner of Revenue Administration, whenever any departure is made from the prescribed forms.

Most of the supporting documents for receipts were not kept on file by the Selectmen. We suggest that all such documents be retained in the office of the Selectmen after recording and posting of receipts has been duly made in the cash receipt journal.

Current Deficit:

It was previously stated in the financial information section of this report that the Town's accumulated current deficit, at December 31, 1974, is $11,783.43. This was brought about by several factors. The most significant factors contributing to this deficit are enumerated below.

1. Taxes were raised under budgetary requirements in 1973 and 1974. This resulted from the inadvertent omission of several authorized appropriations, from the statements of appropriations which were submitted to the Commissioner of Revenue Administration by the Selectmen for computation of annual tax rates. This factor alone accounted for revenue deficits which amounted to $9,655.57 in 1973 and $3,494.60 in 1974.

2. Several sources of estimated revenues, such as income from trust funds, were not realized. During 1973 the loss of revenue from this source amounted to $660.00 and during 1974, $1,086.00.

3. Other revenues were not realized because the Selectmen failed to apply to the State for reimbursements on account of Motor Vehicle Road Tolls and bounties.

Expenditures For Appropriations Not Statutorily Authorized:

During the periods under audit, the Selectmen expended town funds for objects of expense not statutorily authorized. These expenditures were for the Monadnock Region Humane Society and the Munsonville Pre-School System.

In accordance with R.S.A. 41:15, these appropriations had been deleted from the 1973 and 1974 annual statements of appropriations by the Commissioner of Revenue Administration.

Improper Transfer of Revenue Sharing Funds:

It was noted that in 1973 and 1974 excessive funds were transferred from the Revenue Sharing Fund to the General Fund mainly because the Selectmen were not fully aware of the criteria applicable to the use of Revenue Sharing Funds. In this regard, we urge the Selectmen to refer to the instructions and guidelines which have been published by this Division relative to use of Revenue Sharing. These guidelines are sent to the Selectmen on an annual basis.

The net excess transfer to the General Fund during the fiscal year ended December 31, 1973 totaled $308.50; the overremittance for the fiscal year ended December 31, 1974 totaled $4,082.57.

We, therefore, recommend that reimbursement be made by the General Fund to the Revenue Sharing Fund in the amount of $4,391.07. Future transfers of Revenue Sharing from this fund should be closely scrutinized in order to prevent misuse of Revenue Sharing entitlements.

Revenue Sharing Funds are governed not only by federal regulations but also by applicable State statues. Expenditures from this fund cannot be made in excess of appropriations for each project authorized. On the other hand, if an authorized project is completed at a cost

lower than the amount appropriated from Revenue Sharing, the amount not required must be retained as part of the unencumbered Revenue Sharing Fund. Such unexpended balances cannot be utilized to supplement other approved projects, without the specific approval of the Town Meeting.

The procedures outlined hereabove and applicable statutory limitations pertaining to unused Revenue Sharing entitlements have been brought to the attention of the current Board of Selectmen.

Road Agent's Account:

During the fiscal years covered by this audit, the Road Agent's payroll manifests were used not only for the payment of wages, but also to make disbursements for the rental of equipment and machinery, for the purchase of certain materials and supplies and for the payment of contracted services. These manifests were submitted to the Selectmen by the Road Agent when requesting reimbursements from the Town for expenditures made from this account.

The Road Agent has not maintained a columnar cash journal to account for the financial transactions pertaining to his area of activity. Consequently, there was a insufficient accountability over the funds in his custody. Other significant deficiencies noted in the Road Agents accounting and business practices are outlined.

1. Disbursements made from this account were not supported by detailed vendor invoices.

2. Several expenditures were not inserted on the manifests. As a result, the Road Agent was not reimbursed therefor.

3. Those monies reimbursed to the Road Agent by the Town were not recorded in the agent's checkbook. In addition, there were no balances shown in the checkbook.

4. The agent's checking account was not reconciled with the bank statements for the periods examined.

5. Individual employees earning records were not maintained by the Road Agent.

6. In many instances, the payroll manifests were added incorrectly.

Because of the above described inadequacies, our auditors recommend that hereafter all town maintenance expenses be administered directly through the Town's general fund. This recommendation has already been implemented.

Public Officials Barred From Certain Private Dealings:

During the course of our examination, it was noted that certain town officials personally provided contracted services to the Town but did not follow the procedures set forth in R.S.A. 95:1 regarding open competitive bidding in such cases.

In this regard, we quote herewith the pertinent provisions of R.S.A. 95:1:

> "95:1 No person holding a public office..... for which renumeration in the form of wages, salary, or per diem is paid, in city, county, or state governmental service shall, by con-contract or otherwise, except by open competitive bidding, sell or buy goods, commodities, or other personal property of a value in excess of twenty-five dollars at any one sale to or from the city, county, or state by which said official is paid."

Whenever incumbent public officials are to provide services or goods in excess of $25.00 to the Town, we recommend the solicitation of public bids to satisfy the requirements of R.S.A. 95:1. The Selectmen should award contracts for the rental of equipment, machinery and other services in a Prudential manner, always to the best interest of the Town.

Olivia Rodham Memorial Library:

During the review of the financial activity of the library funds, it was noted that a columnar cashbook is not kept by the Trustees of the Library. Also, disbursements to vendors are made by "bank money orders." As a result of this method of payment, funds are withdrawn directly from a savings account passbook and there are no cancelled checks available to substantiate payments made.

We recommend that a special checking account be established to administer the operation of the Library general fund. All financial activity should be processed through this checking account. We further recommend that a columnar cashbook be kept to record all receipts and classification of expenditures.

Trust Funds:

Under current practice, the Trustees of Trust Funds remit income derived from cemetery trust funds and the sole library trust fund directly to the Cemetery Board and to the Trustees of the Library, respectively.

It is required, however, that income from these trust funds be paid to the general fund of the Town. Likewise, all expenditures applicable to the purpose for which these trust funds were established, should be made from the Town's account.

Cemetery Funds:

The Cemetery Board currently administers all the cash transactions involving the cemetery funds, including the actual disbursement of funds to supplies and vendors.

Under R.S.A. 41:29, the Treasurer of the Town must have custody of all monies belonging to the Town. In addition, it is more practical to administer all disbursement functions through as few checking accounts as possible.

We therefore, recommend that all cash transactions pertaining to these funds be administered through the Town's general fund account, utilizing the same disbursement procedures applicable to other general fund monies.

Note, Bond and Coupon Register:

The provisions of R.S.A. 33:12 require that the Treasurer keep a note, bond and coupon register, as prescribed by the Commissioner of Revenue Administration, for every bond or note issued by the municipality.

We recommend that the prescribed register be duly maintained by the Treasurer in compliance with the said statute.

Town Officers' Surety Bonds:

During the course of our examination, the surety bonds furnished by the Town officials covering the periods under audit could not be located by the Selectmen, and, therefore, were not available for audit.

Surety bonds should be held in safekeeping and should always be readily available when needed for audit or other purposes.

According to the records disposition schedule prescribed in R.S.A. 33-A:4, the period of retention for these documents is six (6) years after expiration. The bonds may be destroyed after the expiration of the statutory retention period.

Payments to Vendors Not Properly Supported:

The Selectmen authorize the disbursement of Town funds in many cases solely on the basis of statements which only indicate the "balance due," to vendors.

During 1973 and 1974, this practice resulted in the making of several duplicate payments to vendors. Some of these duplicate payments were refunded by the vendors; other payments were credited by the vendors to the Town's accounts.

The practice of paying vendors from statements without itemized invoices should be discontinued inasmuch as it may result in sizeable and permanent financial losses to the Town.

Original vendors bills or invoices, made out in detail should always be filed with approved vouchers issued in payment thereof. We further suggest that annotations be made on the face of each vendor's invoice showing the date of payment by the Treasurer and the check number covering the payment.

Other General Comments:

For precautionary and safety measures, we recommend the acquisition of fireproof and burglarproof equipment for the protection of the records and funds of the tax collector, town clerk, and treasurer.

We also recommend that liability insurance coverage be furnished for the offices of treasurer, tax collector and town clerk.

Conclusion:

The prosivions of Chapter 71-A, Section 21, of the Revised Statutes Annotated require that the Auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the Exhibits contained in the audit report is optional, at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

We extend our thanks to the officials of the

Town of Nelson for their assistance during the course of the audit.

Very truly yours,

Frederick E. Laplante
Director
DIVISION OF MUNICIPAL SERVICES
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:sf

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Concord, 03301

January 13, 1975

TOWN OF NELSON

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Nelson for the fiscal years ended December 31, 1973 and December 31, 1974.

Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheets, statements of sources of revenues and expenditures present fairly the financial condition of the Town of Nelson as of December 31, 1973 and December 31, 1974, and the results of the operations for the years ended on those dates in conformity with accounting practices followed by municipalities applied on a basis consistent with that of the preceding year.

Respectfully submitted,

Frederick E. Laplante
Director
DIVISION OF MUNICIPAL SERVICES
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:sf

SELECTMEN'S CERTIFICATE

This is to certify that information contained in the foregoing Reports was taken from official records and is correct to the best of our knowledge and belief.

BARRY TOLMAN
THERESA M. UPTON
BERNIE H. PIERCE
Selectmen

FLORENCE B. TOLMAN
Treasurer

February 13, 1976

AUDITOR'S CERTIFICATE

I hereby certify that I have examined and audited accounts and records of the Town of Nelson for the fiscal year ending December 31, 1975.

Accounts and records include those of the Town Treasurer, Tax Collector, Town Clerk, Trustees of the Trust Funds, Cemetery Board and Library Trustees. Not included were the accounts and records of the Selectmen and Road Agent. These records were not available in time for audit prior to publication.

To the best of my knowledge and belief, I certify that accounts and records of the above-mentioned are true and correct.

PETER PARKER, JR.
Auditor

February 16, 1976

ANNUAL REPORT

OF THE

SCHOOL BOARD

OF THE

NELSON SCHOOL DISTRICT

FOR THE

FISCAL YEAR

July 1, 1974 -- June 30, 1975

OFFICERS, AGENTS, AND EMPLOYEES OF THE NELSON SCHOOL DISTRICT

School Board

Donald A. Bennett, Chairman	Term Expires 1976
Rose A. Tolman	Term Expires 1978
Charles L. Howard	Term Expires 1976

Superintendent of Schools
Carmelo V. Sapone, Ed.D.

Assistant Superintendent of Schools for Curriculum and Instruction
Richard L. Champagne

Assistant Superintendent of Schools for Administrative and Special Services
H. Charles Larracey

Educational Consultant
Joseph R. Giuliano

Business Manager
Ralph E. Caye, Jr.

Staff

Jacqueline M. Martin	Teaching Principal
Judith K. Sargent	Teacher
Elizabeth M. Lourie	Art Teacher
Ellen S. Ratichek	Resource Aide
Joan Havill	Music Aide
Charlotte Pratt	Clerical Aide
Ruth T. Meyer	School Nurse
George Staples	Custodian

Officers

Ethan C. Tolman	Moderator
Carol L. Neil	Clerk
Ruth R. Staples	Treasurer
Peter Parker	Auditor

Transporters

Cheshire Transportation Co.	Miss Doris Warner

THE STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

To the inhabitants of the School District in the Town of Nelson qualified to vote in District affairs:

You are hereby notified to meet at the Nelson Town Hall in said District on the 5th day of March, 1976, at 7:00 o'clock in the afternoon to bring in your votes for the election of the school district officers. The polls will open not later than 7:00 p.m., nor close earlier than 9:00 p.m.

ARTICLE 1. To choose all necessary school district officers:

A moderator for the ensuing year.

A clerk for the ensuing year.

A member of the school board for the ensuing three years.

A member of the school board for the ensuing year.

A treasurer for the ensuing year from July 1, 1976.

An auditor for the ensuing year.

You are hereby notified to meet at the Town Hall in said District on March 5, 1976, at 8:00 p.m., to act upon the following subjects:

ARTICLE 2. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.

ARTICLE 3. To see if the District will vote to authorize the school board to make application for, and to accept and use in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government, the State of New Hampshire, or any department or agency thereof, or any federal, state, or private agency.

ARTICLE 4. To see if the school district will vote to raise and appropriate the sum of $450.00 to send the fifth grade (10 pupils plus 1 adult) to Otter Lake Conservation School (Camp Union). (By Petition)

ARTICLE 5. To see if the District will vote to

authorize the school board to permit the voluntary recitation of the Lord's Prayer in the elementary school of the District in accordance with Revised Statutes Annotated 194:15-a of the State of New Hampshire. (By Petition)

ARTICLE 6. To see what action the District will take to raise and appropriate a sum of money to be deposited in the Capital Reserve Fund established at the March, 1972 District Meeting for "the purpose of the construction of buildings and/or purchase of equipment, and/or the acquisition of land for school purposes."

ARTICLE 7. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the salaries of school district officers and agents, and for the payment of statutory obligations of the District.

ARTICLE 8. To choose Agents and Committees in relation to any subject embraced in this warrant.

ARTICLE 9. To transact any other business which may legally come before this meeting.

Given under our hands at said Nelson, this day of February, 1976.

DONALD A. BENNETT
ROSE A. TOLMAN
CHARLES L. HOWARD
School Board

ANNUAL SCHOOL MEETING

March 7, 1975

The meeting was called to order at 7:00 p.m. by the moderator, Ethan C. Tolman, at the Nelson Town Hall.

The check-list was handed over to the Clerk and signed by the Clerk and the Supervisors of the check-list.

The Moderator read the Warrant through Article 1: To choose all necessary school district officers. The Moderator opened the polls for persons wishing to vote for the officers listed by non partisan ballot as required by law. He announced that the polls would remain open until after 9:00 p.m. The meeting was recessed until 8:00 p.m. At 8:00 p.m. the Articles were acted upon as follows after the reading of the Warrant by the Moderator.

Mr. Ethan Tolman recognized Mr. Donald Bennett who introduced and welcomed Mr. Charles Larracey and Mr. Joseph Giuliano of the Supervisory Union, and asked that these guests be allowed to speak at the meeting when asked. Mr. Bennett also spoke briefly to clarify the three separate bodies known as the Nelson School Board, the Keene School Board, and the Supervisory Union 29 Board.

Article 2. A motion was made by Mr. Bennett that the reports of Agents, Auditors, Committees or Officers chosen as found in the Annual School District report be accepted and placed on file. The motion was seconded and prevailed.

Article 3. Mr. Bennett moved that the District authorize the School Board to make application for, and to accept and use in the name of the District such advances, grants-in-aid, or other funds for educational purposes as may now or thereafter be forthcoming from the United States Government, the State of New Hampshire, or any department or agency thereof; or any federal, state, or private agency. The motion was seconded and prevailed.

Article 4. Mr. Bennett moved that the District raise and appropriate the sum of $4280 to provide for the services of an Associate teacher at the Munsonville School and suitable instructional materials and to authorize the School Board to effectuate the purposes of this Article. Seconded. Much debate ensued, which clarified the distinction and services of an associate teacher who must work under the direct supervision of the two certi-

fied teachers, and the regular certified teacher who could handle a group of students equal in responsibility with the existing two teachers. Priscilla Walter moved to amend the motion to read: That the District raise a sum not to exceed $7,250 to provide for the services of a full time certified teacher at the Munsonville School, and suitable instructional materials; and to authorize the School Board to effectuate the purposes of this Article. Standing vote: 76 cast, needed 39; yes 28, no 48. Amendment defeated.

Mr. Ray Huber moved to defer further action on this Article until Article 11 had been discussed. This motion was seconded and passed. (At the conclusion of action on article 11, Mr. Bunce moved to consider Article 6 before Article 4--which motion was seconded and passed.) At the conclusion of action on Article 6, Mr. Parker moved that we resume Mr. Bennett's original motion for Article 4. This motion was seconded and prevailed without further discussion: The District raise and appropriate the sum of $4,280 to provide for the services of an Associate teacher at the Munsonville School, and suitable instructional materials; and to authorize the School Board to effectuate the purposes of this Article. (Seconded and passed.)

Article 5. Mr. Bennett moved that this article be passed over. The motion was seconded and prevailed.

Article 6. Mr. Pierce moved that the Nelson School District purchase and provide operating costs for one or more school buses. Seconded. Mr. Steuart of the transportation committee passed out summary sheets and explained the findings of the study made by the transportation committee. Based upon reduction of the feeder route system, the committee's report indicated that the school district could save money by either leasing a bus or purchasing its own bus. The most saving would be rendered by purchasing. Due to other considerations such as finding reliable drivers, housing, repairing, etc., the committee recommended that the district follow the leasing option. Mr. Bennett was asked to comment for the school board. His own recommendation was to keep the status quo because of the additional problems involved in either leasing or owning a bus.

Mr. Pierce withdrew his original motion and moved that the District lease a bus. Seconded. Nancy Hilton moved to amend the motion to retain the present feeder route system. Seconded. Written ballot: Total 68, needed 35; yes 35, no 33. The amendment prevailed.

Discussion emphasized that reduction of feeder

routes made the difference in the cost of the three options. Mr. Pierce withdrew his motion. Mr. Steve Staples moved that the district renew contract with Cheshire Transportation. Seconded. Written ballot. Total 72, needed 37; yes 45, no 27. The motion carried.

Article 7. Mr. Bennett moved to pass over the article. Seconded and prevailed.

Article 8. Mr. Barry Tolman moved to pass over. Seconded. Mr. Bennett commented the consensus of caucus and the School Board was that it would be better to present the motion and soundly defeat it. Mr. Tolman withdrew his motion. Mr. Bennett moved that the District institute a lunch program at the Munsonville School pursuant to RSA 189:11-A, further to raise and appropriate funds for the support of said program, further to authorize the School Board to make application for, and to accept and use in the name of the District such funds as may be available from any federal or state agency; to make such contracts and/or agreements as may be necessary; and, to take such other action as may be deemed appropriate to effectuate the purpose of this article. Seconded. Mr. Huber stated that the feeling of some was to raise the necessary funds from taxes to take the state education department to court if necessary; that the state was overstepping its bounds. The motion was unanimously defeated.

Article 9. Mr. Bennett moved that the District establish a Facilities Study Committee composed of not more than seven members, three appointed by the moderator, a Town Selectman, and the three members of the School Board with said committee to meet, review facility problems, formulate alternatives, make recommendations and report to the District no later than the 1976 District Meeting; further to raise and appropriate $100 for any expenses that would be incurred by said committee in the performance of its cited duties. Seconded. Karen Tolman moved to amend the motion to insert the words "explore tuition contracts and relations with the A.R.E.A. contract," following "formulate alternatives." Seconded. The amendment prevailed. Motion also prevailed (unanimous)

Article 10. Mr. Pierce moved that the District raise and appropriate $5,000 to be deposited in the Capital Reserve Fund established at the March, 1972 District Meeting for "the purpose of the construction, reconstruction of buildings and/or purchase of equipment, and/or the acquisition of land for school purposes," such funds not to be withdrawn without the vote of the School District. Seconded.

Written ballot on Article 10 was called for. Written ballot: Total 59, needed 30; yes 23, no 36. Motion defeated. Mr. Frank Upton moved that the District raise and appropriate $500 to be deposited in the Capital Reserve Fund. This motion was seconded and prevailed.

Article 11. This article was discussed and acted upon before Article 4 was completed. Mr. Bennett moved that the District raise and appropriate $115,015 for the support of school, for the salaries of school district officers and agents, and for the payment of statutory obligations of the District. Seconded. Carol Neil moved to amend the motion to effect a decrease in the total which would result from giving across-the-board raises to teachers, janitor, health personnel, etc., in the amount of 4% rather than 7%. The amendment was seconded and prevailed by voice vote. The tuition increase and A.R.E.A. contract were discussed. It was explained that tuition is based upon the prior year's expenses, and that the contract was very tight. Although we do appreciate the good program provided by the Keene system for our 7th through 12th graders, Mr. Huber requested that our views about increased costs be carried back to those concerned. Mr. Bunce moved to amend the motion to eliminate the $12,666 transportation item until further action on Article 6. This brought the final figure (correcting for both Neil and Bunce amendments) to $101,711. Seconded and passed.

After Articles 4 through 10 were acted upon, Mr. Bennett moved to reconsider Article 11 to read that the District raise and appropriate $114,377 for the support of schools, for the salaries of school district officers and agents, and for the payment of statutory obligations of the District. Seconded and prevailed.

Article 12. (To choose Agents and Committees in relation to any subject embraced in this Warrant.)

Mr. Walter moved to have the District vote for three members of the Facilities Study Committee. Seconded. Ruled out of order. Mr. Pierce moved to reconsider Article 9. Seconded. Standing vote: total 47, needed 24; yes 26, no 21. Passed. Mr. Pierce moved that the three members of the Committee be elected by the District rather than appointed by the Moderator. Seconded. Standing vote: Total 38, needed 20; yes 11, no 21. Motion defeated and the original motion stands. The Moderator received names of interested persons from whom he would appoint three to serve on the Facilities Study Committee. Names received were Millie Huber, Richard Steuart, Carol Neil, Ronald Bogue, Dave Sobel, Peter Parker, Marion Frazier, and Frank Upton.

Article 13. (To transact any other business which may legally come before this meeting.)

Mr. Bennett moved that the District recognize with gratitude and appreciation the devoted service of George E. Cass, Business Manager, Supervisory Union #29, deceased January 27, 1975. The motion was seconded and prevailed.

Mr. Bennett moved that the District also recognize and give thanks to Millie Huber who has served on the School Board for 16 years. She received a standing ovation.

The Moderator expressed appreciation for the forbearance of the voters and entertained a motion to adjourn. The meeting was adjourned at 12:36 a.m.

Respectfully submitted,

CAROL NEIL,

School Clerk, Town of Nelson

I certify that this is a true copy of the minutes of the district meeting held March 7, 1975.

RESULTS OF THE ELECTION OF SCHOOL OFFICERS

After the Nelson School District Meeting was adjourned, the ballots for School District Officers were counted by the Moderator, Supervisors of the Check-List, the Clark, School Board members Donald Bennett and Natalie McClure, and ballot clerk Peter Parker. The results were as follows:

Office	Candidates	Votes	Total Votes Cast
Moderator	Ethan C. Tolman, Elected	77	79
Clerk	Carol L. Neil, Elected	78	78
Treasurer	Ruth R. Staples, Elected	41	49
School Board member	Rose Tolman, Elected	54	80
	David E. Upton	22	
Auditor	Peter Parker, Elected	30	46
	Richard G. Steuart	12	

Peter Parker and Carol Neil were sworn into office by the Moderator, and Ethan Tolman was sworn into office by the Clerk.

Respectfully submitted,

CAROL NEIL

School Clerk,
Town of Nelson

I certify that this is a true copy of the results of the Nelson School District Election held on March 7, 1975.

REPORT OF ADMINISTRATIVE SALARIES

1974-1975

	Supt.	Ass't. Supt. Curr. & Inst.	Ass't. Supt. Adm. & Spec.	Bus. Mgr.	Educ. Cons.
State of New Hampshire	$ 2,500	$ 2,400	$ 2,400	$ 2,400	$ 2,400
Chesterfield	1,507	1,343	1,171	1,343	1,103
Harrisville	517	460	402	460	378
Keene	17,754	15,817	13,800	15,817	12,993
Marlborough	1,232	1,098	958	1,098	902
Nelson	341	304	265	304	250
Westmoreland	649	578	504	578	474
	$24,500	$22,000	$19,500	$22,000	$18,500

Plus 3% Annuity

NELSON SCHOOL DISTRICT
PROPOSED BUDGET 1976-1977

Account		1975-76	1976-77
100	ADMINISTRATION		
110	Salaries	$ 82.00	$ 82.00
135	Contracted Services	60.00	60.00
190	Other Expenses	500.00	400.00
200	INSTRUCTION		
210	Salaries	24,889.00	25,707.00
215	Textbooks	50.00	143.00
220	Library & AV	300.00	274.00
230	Teaching Supplies	1,031.00	1,114.00
235	Contracted Services	908.00	1,070.00
290	Other Expenses	360.00	360.00
300	ATTENDANCE	10.00	10.00
400	HEALTH SERVICES	483.00	499.00
500	PUPIL TRANSPORTATION	12,666.00	13,135.00
600	OPERATION OF PLANT		
610	Salaries	2,208.00	2,319.00
630	Supplies	375.00	500.00
635	Contracted Services	260.00	300.00
640	Heat	1,818.00	2,000.00
645	Utilities	886.00	1,163.00
700	MAINTENANCE OF PLANT	890.00	2,690.00
800	FIXED CHARGES		
850	Retirement & FICA	1,565.00	2,012.00
855	Insurance	1,435.00	1,722.00
900	SPECIAL MILK & SCHOOL LUNCH	200.00	1,500.00
1200	CAPITAL OUTLAY		
1265	Sites	50.00	10.00
1266	Buildings	50.00	10.00
1267	Equipment	593.00	10.00
1477	OUTGOING TRANSFER ACCOUNTS		
1477.1	Tuition	61,157.00	72,870.00
1477.3	Share of Supervisory Union	5,094.00	6,428.00
1477.5	Capital Reserve	500.00	0
1478.1	Tuition Another State	0	0
OTHER (CONTRA) Title I, PL 89-10		837.00	0
TOTALS		$119,257.00	$136,388.00

NELSON SCHOOL DISTRICT
1976-77
ESTIMATED RECEIPTS

	1975-76 Approved (See Note)	1976-77 Approved	
Balance	$ 214	-	
Foster Children	400	$ 400	
Sweepstakes	1,896(A)	1,500	
School Lunch	200	1,500	
N.H. Title Programs	837	-	
Total Revenue	$ 3,547	$ 3,400	
Assessment	$115,892	$132,988	
Appropriation	$119,257	$136,388	+ 17,131= 14.4%
District Assessment	$115,892	$132,988	
Business Profits Tax	149	156	
Amount from property taxes	$115,743	$132,832	+ 17,089= 14.8%

(A) Note: Adjusted to reflect actual sweepstakes payment reducing actual town tax support from $115,892 to $115,710.

SCHOOL DISTRICT OF NELSON
FINANCIAL REPORT

July 1, 1974-June 30, 1975

RECEIPTS

REVENUE FROM LOCAL SOURCES		
Taxes Received from School District Levies		
Current Appropriation	$92,716.63	
Other Revenue from Local Sources	574.80	
TOTAL		$93,291.43
REVENUE FROM STATE SOURCES		
Sweepstakes	$903.83	
Foster Children Aid	700.00	
TOTAL		1,603.83
REVENUE FROM FEDERAL SOURCES		
School Lunch and Special Milk Program	$821.51	
TOTAL		821.51
TOTAL NET RECEIPTS FROM ALL SOURCES		$95,716.77
CASH ON HAND AT BEGINNING OF YEAR, JULY 1, 1974		
General Fund	$3,318.38	
TOTAL		3,318.38
GRAND TOTAL NET RECEIPTS		$99,035.15

DETAILED EXPENDITURES OF SCHOOL DISTRICT 1974-75

	Expenditures	Total Amount	Elem. School	App. Mid/ Jr. High	High School	Gen. Expenses
100	ADMINISTRATION					
	Salaries for Administration	$ 100.00	$ 57.00	$ 17.00	$ 26.00	
	Contracted Services	85.25	48.59	14.49	22.17	
	Other Expenses					
	District Officers	495.36	252.63	84.21	158.52	
200	INSTRUCTION					
	Salaries					
	Teachers	20,096.52	20,096.52			
	Other Salaries	1,056.66	1,056.66			
	Textbooks	303.29	303.29			
	School Libraries &					
	AV Materials	309.73	309.73			
	Teaching Supplies	722.71	722.71			
	Contracted Services	653.00	653.00			
	Other Expenses	250.54	250.54			
400	HEALTH SERVICES					
	Salaries	355.90	355.90			
	Other Expenses	80.34	80.34			
500	PUPIL TRANSPORTATION					
	Contracted Services	11,109.00	6,332.13	1,888.53	2,888.34	
600	OPERATION OF PLANT					
	Salaries	2,051.88	2,051.88			
	Supplies, Except Utilities	340.82	340.82			
	Contracted Services	206.00	206.00			
	Heat for Buildings	1,271.99	1,271.99			
	Utilities, Except Heat	996.07	996.07			
700	MAINTENANCE OF PLANT					
	Repairs to Equipment	48.14	48.14			
	Contracted Services	618.92	618.92			
	Repairs to Buildings	95.89	95.89			

800	FIXED CHARGES					
	School District Contributions to Employee Retirement					
	Teachers Retirement System	220.19	220.19			
	Federal Insurance Contribution Act (F.I.C.A.)	1,220.45	1,220.45			
	Insurance	1,371.74	1,371.74			
900	SCHOOL LUNCH AND SPECIAL MILK PROGRAM					
	Expenditures and Transfers of Monies					
	Federal Monies	722.81	722.81			
	District Monies	128.13	128.13			
1200	CAPITAL OUTLAY					
	Equipment	234.81				$234.81
1400	OUTGOING TRANSFER ACCOUNTS					
	Expenditures to Other School Districts, Public Academies, or Administrative Units in the State					
	Tuition to Other School Districts	47,321.90	1,309.00	16,030.40	29,982.50	
	District Share of Supervisory Union Expenses	4,788.00	2,729.16	813.96	1,244.88	
	Payments into Capital Reserve Funds	500.00				500.00
	TOTAL NET EXPENDITURES	$97,806.04	$43,900.23	$18,848.59	$34,322.41	$734.81
	CASH ON HAND June 30, 1975	1,230.11				
	GRAND TOTAL NET EXPENDITURES	$99,036.15				

EXPLANATION OF DIFFERENCE BETWEEN NET (ACTUAL) EXPENDITURES AND GROSS TRANSACTIONS

A. RECEIPTS

Total Net Receipts Plus Cash on Hand July 1, 1974	$ 99,036.15
Receipts Recorded under Item 60	1,333.64
Receipts Reduced by Expenditures Recorded in the 1900 Series	25.00
TOTAL GROSS RECEIPTS	$100,394.79

B. EXPENDITURES

Total Net Expenditures Plus Cash on Hand June 30, 1974	$ 99,036.15
Expenditures Reduced by Receipts Recorded in Item 60	1,333.64
Expenditures Recorded in the 1900 Series	25.00
TOTAL GROSS EXPENDITURES	$100,394.79

CAPITAL RESERVE FUNDS SUMMARY

Capital Reserve Funds Held by Trustees as of July 1, 1974	$1,057.98
Plus Amount Paid into Capital Reserve Funds During Year	500.00
Plus Amount of Interest Earned on Capital Reserve Funds During Year	64.40
Capital Reserve Funds Held by Trustees as of June 30, 1975	$1,622.38

BALANCE SHEET--JUNE 30, 1975

ASSETS

Cash on Hand June 30, 1975	
General Fund	$1,230.11
Accounts Due to District	
From State	
Foster Children	220.00
From Federal Agency March/June	
School Lunch	80.00
Capital Reserves	1,622.38
TOTAL ASSETS	$3,152.49
Net Debt	213.29
GRAND TOTAL	$3,365.78

LIABILITIES

Amounts Reserved for Special Purposes	
Repair Allowance	$1,000.00
Retirement - Accr. liability	52.25
Accounts Owed by District	
School Lunch - Fed.	691.15
Capital Reserves	1,622.38
TOTAL LIABILITIES	$3,365.78
GRAND TOTAL	$3,365.78

DETAILED STATEMENT OF RECEIPTS

Date			Amount
7- 1-74	State of N.H.	Federal Milk	$ 7.02
7-13-74	State of N.H.	Foster Children Aid 1973/1974	520.00
7-29-74	State of N.H.	Federal Milk	10.95
8-19-74	State of N.H.	Federal Milk	5.31
9- 2-74	Union Sch. Dist.	Reimburse for custodial serv.	12.00
9- 9-74	Town of Nelson	Appropriation	6,000.00
9-16-74	State of N.H.	Sweepstakes	903.83
9-25-74	Local	Milk	25.93
10-15-74	Town of Nelson	Appropriation	5,000.00
10-24-74	Local	Milk	23.58
11- 6-74	Local	Milk	11.38
11-18-74	Local	Broken window cash refund	4.60
11-18-74	Town of Nelson	Appropriation	6,000.00
12- 9-74	State of N.H.	Federal Milk	25.42
12-24-74	Town of Nelson	Appropriation	6,000.00
12-27-74	State of N.H.	Federal Milk	27.88
1-20-75	State of N.H.	Federal Milk	29.84
1-31-75	Town of Nelson	Appropriation	20,000.00
2-17-75	Town of Nelson	Appropriation	8,000.00
2-25-75	State of N.H.	Federal Milk	23.94
3-14-75	Town of Nelson	Appropriation	10,000.00
4- 8-75	Union Sch. Dist.	(Refund) Union Mutual Ins.	230.67
4-18-75	State of N.H.	Federal Milk	326.90
5-13-75	State of N.H.	Foster Childrens Aid 1974-75	180.00
5-25-75	Town of Nelson	Appropriation	25,000.00
5-28-75	Sup. Union #29	Refund	1,086.37
5-29-75	State of N.H.	Federal Milk	364.25
6-17-75	Town of Nelson	Bal. of Approp.	6,716.63
6-23-75	School Clark	Filing Fees	3.00
6-23-75	Jacqueline Martin	Checkbook-refund	535.91
TOTAL RECEIPTS DURING YEAR			$97,075.41

REPORT OF NELSON
SCHOOL DISTRICT TREASURER

for the

Fiscal Year July 1, 1974 to June 30, 1975

SUMMARY

Cash on Hand July 1, 1974		$ 2,308.90*
Received from Selectmen	$92,716.63	
Revenue from State Sources	1,603.83	
Revenue from Federal Sources	821.51	
Received from all Other Sources	1,933.44	
TOTAL RECEIPTS		97,075.41
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR		$99,384.31
LESS SCHOOL BOARD ORDERS PAID		98,154.20
BALANCE ON HAND JUNE 30, 1975		$ 1,230.11

*cash balance 7-1-73 was -$1,009.48 ($1.00 error corrected) This should be subtracted from ending balance 6-30-74 Cash on hand 7-1-74 +$2,308.90.

$3,318.38
- 1,009.48
$2,308.90

RUTH STAPLES,
District Treasurer

July 22, 1975

AUDITOR'S CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Nelson of which the above is a true summary for the fiscal year ending June 30, 1975 and find them correct in all respects.

PETER PARKER, JR.
Auditor

July 22, 1975

The State of New Hampshire has mandated a school lunch program for the district. Under the direction of your school board, your principal, and our new business manager, Mr. Caye, a bag lunch program was initiated this year. The District should realize that in the long run this required State program will increase the community's cost of operating our school. Mrs. Miriam Brown of Keene, and Mr. Bussell of the State Department have worked closely with your principal and board along with central office staff in making this transition a success.

In the fall of 1975 Mr. Charles Howard, formerly a Keene board member, was appointed by the Nelson School Board to serve the District. He brings to Nelson a great deal of expertise and should make the decision-making process more meaningful as it relates to the education of children.

The new resource teacher aide possesses excellent qualifications and should be a great asset to the children and the community. Even though this service is a direct cost to the district, the benefits derived are making the educational program for Nelson's youngsters more successful.

Supervisory Union 29 employed a new member of the administrative team, Mr. Ralph E. Caye, Jr., our new business manager. Mr. Caye replaces the late Mr. Cass who was deeply loved and respected. Mr. Caye brings to the supervisory union a background of experience and he looks forward to working closely with the communities of our union.

Mr. Larracey, our Assistant Superintendent for Administrative and Special Services, with the Staff Development Committee have finalized a staff development plan. We are currently utilizing computerized personnel data forms. Many opportunities for in-service training directly related to staff development are available and have been taken by members of the staff.

The school districts of Supervisory Union 29 in conjunction with the Monadnock Children's Special Services Center have developed procedures to comply with the regulations of P.L. 93-380 (State Plan for the Education of Handicapped Children under Part B of the Education of the Handicapped Act) which became effective July 1, 1975. Each school in Supervisory Union 29 has established evaluation/placement teams to deal with requests from parents for placement or changes in placement of their

handicapped child. The procedures ensure that the school districts will comply with 1) due process guarantees, 2) placement of handicapped children in the least restrictive alternative, and 3) non-discriminatory testing and placement procedures.

Title IX of the educational ammendments of 1972 prevent discrimination on the basis of sex in the operation of most federally supported educational programs. This regulation became effective September 1, 1975. The impact of this regulation prevents discrimination on the basis of sex in the operation of any interscholastic sport or program offered by any educational institution. This law will have a definite impact on our school budget.

CHESHIRE VOCATIONAL CENTER

The course of study has been completed and counselors are encouraged by the enthusiasm of the students. They are currently meeting with students on an individual basis concerning course selections. Upon invitation, the Vocational Director and the counselors would welcome an opportunity to make presentations concerning any aspect of the new Cheshire Vocational Center to citizens in the communities of the participants.

The administration would like to express its deep appreciation to the many communittees involved in the planning of our new vocational facility; to the staff at Keene High School, and other local educational institutions, to the construction workers and to the public at large for their tremendous support of this project.

"Individualized instruction" and "simulation" are the key words for the expanded opportunities in the Business and Office Education Department. One of the most innovative programs to be offered will be Radio-TV Broadcasting a first in any high school in New England. Students in this program will have an opportunity to learn and work in a complete simulated radio and television station--WKHS. As part of the data processing portion there will be opportunity for key punching, programming, and other data processing skills in connection with the computer program. The office occupations cluster (secretarial, clerical, and accounting) will offer exploratory simulations in legal, medical and educational secretarial skills, another first for our area. There will also be a word processing unit and a new offering in reprographics where students in the clerical program will learn many means of duplicating materials and will have opportunity to assess for themselves which process they will use for a given job, including a cost analysis to justify their

choice. Accounting skills will be enhanced by the use of individual simulations and up-to-date office equipment such as electronic calculators and bookkeeping machines. Distributive Education classes will be expanding their program by operating a full size, college type book store and a mini mall which will house three individual shops.

The Technology Department of the Cheshire Vocational Center includes thirteen course offerings such as masonry, sheet metal, and diesel and hydraulic mechanics. The expansion of the Technology Department is best illustrated by the growth of the Building Trades program. Four years ago one teacher worked in a converted storage closet of 746 square feet. In the Cheshire Vocational Center teachers will have an area of 10,000 square feet serving the students of Cheshire County in the Building Trades program. Vocational Technology education provides training which develops skill, ability, understanding, appreciation, attitudes, working habits, and imparts knowledge and information needed by workers to enter and progress in employment on a useful and productive basis. Grades nine and ten offer exposure through the regular high school Industrial Arts program. Vocational Technology courses offer "performance," using basic skills required for job entry. A student may choose to participate in the co-op program--on the job training for those who do not seek to increase knowledge and skills via post-secondary (2 or 4-year programs) education. Offerings in the Technology Department will be approximately 600 instructional hours over a two-year period. The additional 20,000 square feet enables us to offer these additional instructional hours.

The Home Economics Department is planning three new courses and will be expanding the Food Service Program, including the addition of a small dining room for catering experience on special occasions. New programs are Health Occupations, Child Care Services and Careers in Textiles. The health occupations area includes a three-bed hospital ward, a mini testing lab, a small kitchen, classroom and storage areas. Students will receive a general background in basic patient care and in community health problems. Clinical and community experience will be a part of the learning program. The health occupations program will train students to meet job entry qualifications for such positions as orderly, nurse's aide and lab aide. The child care program, provided for those interested in working with children, combines study with observation and hands-on experience in the Day Care Nursery which adjoins the classroom. Working with children in the nursery will help students understand behavioral patterns of children, food and eating habits, learning through play and guidance and discipline. Careers in textiles

covers the basics of working with textiles as used for clothing or in home decorating. Students will be exposed to dressmaking, garment alterations, tailoring, slipcovers draperies, upholstery, chair seating and commercial sewing.

In addition to preparing students for direct entry into many jobs, vocational courses are also the basis for further post-secondary education if a student so desires.

DR. CARMELO V. SAPONE
Superintendent of Schools

RICHARD L. CHAMPAGNE
Asst. Supt. for Instruction

H. CHARLES LARRACEY
Asst. Supt. for Administration
and Special Services

JOSEPH R. GIULIANO
Educational Consultant

RALPH E. CAYE, JR.
Business Manager